

AFFIDAVIT OF DURESS:
ILLEGAL TAX ENFORCEMENT BY DE FACTO OFFICERS
FORM INSTRUCTIONS

Last revised: 8-19-2010

1. PURPOSE OF THIS FORM

- 1.1. This form is provided for those who have become the target of illegal tax enforcement by state or federal officers.
- 1.2. Occasions when the form may provide useful include the following:
 - 1.2.1. If you are deposed in a legal proceeding against the government involving taxation, either as the target of the proceeding or as a disinterested third party witness. Bring this as a mandatory attachment and enter it into evidence at the start of the proceeding and also state on the record that you are under duress.
 - 1.2.2. Send in advance via certified mail to a revenue agent who has called you into his office for a summons or examination.
 - 1.2.3. Send as an attachment to your annual Corrected Information Return Letter as a reliance defense to prevent becoming the target of criminal tax enforcement.
 - 1.2.4. Send via certified mail to the Commissioner or Internal Revenue and/or the IRS Chief Counsel and demand that they take immediate action to remedy the wrongs indicated.

2. PREPARATION INSTRUCTIONS:

- 2.1. If you haven't already, read our article below:

Techniques for Building a Good Administrative Record, Form #09.008
<http://sedm.org/ItemInfo/RespLtrs/AdminRecord/AdminRecord.htm>

- 2.2. Sign this form in section 10.
- 2.3. Download and complete the following form and attach behind the Enclosure (1) cover page.

Affidavit of Citizenship, Domicile, and Tax Status, Form #02.001
<http://sedm.org/Forms/FormIndex.htm>

- 2.4. Download and complete the following form and attach behind the Enclosure (2) cover page.
- 2.5. Download and complete the following form and attach behind the Enclosure (2) cover page.

Tax Form Attachment, Form #04.201
<http://sedm.org/Forms/FormIndex.htm>

3. RESOURCES FOR FURTHER STUDY:

- 3.1. *Who are "taxpayers" and who needs a "Taxpayer Identification Number"*, Form #05.013
<http://sedm.org/Forms/FormIndex.htm>
- 3.2. *Federal Jurisdiction*, Form #05.018: Section 3 describes what happens if you don't attach this form to standard government forms you submit, which is that you are falsely "presumed" to be a "taxpayer" and a "resident" of the federal zone.
<http://sedm.org/Forms/FormIndex.htm>
- 3.3. *Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction*, Form #05.017. Shows how the government abuses presumption to prejudice and destroy your constitutional rights. This is done mostly using the words of art that this form redefines in such a way that they benefit rather than hurt you.
<http://sedm.org/Forms/FormIndex.htm>

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TABLE OF CONTENTS

TABLE OF CONTENTS	2
TABLE OF AUTHORITIES	2
1. Requirement for consent of the governed	9
2. Rebutted Government Objections to the Requirement for Consent of the Governed	11
3. De Facto Officers are TERRORISTS and they MUST be prosecuted.....	13
4. No enforcement authority within constitutional states of the Union.....	22
5. Sovereignty of Affiant	29
6. Legal Implications of sovereignty of Affiant	35
7. Sources of unlawful duress from the de facto government actors.....	35
8. Official Criminal Complaint Relating to False and/or Fraudulent Information Returns	42
9. Petition to remove duress	43
10. Affirmation	44
11. ENCLOSURE 1: AFFIDAVIT OF CITIZENSHIP, DOMICILE, AND TAX STATUS.....	46
12. ENCLOSURE 2: TAX FORM ATTACHMENT	47

TABLE OF AUTHORITIES

Constitutional Provisions

Article 1, Section 8, Clause 17	24
Article 1, Section 9, Clause 8	17
Article 4, Section 4.....	10, 21
Article I	10, 22
Article I and IV	17
Article III.....	10, 16, 22
Declaration of Independence	10, 11, 40
Fifth and Fourteenth Amendments	24
Fourteenth Amendment	38
Sixteenth Amendment	22
Thirteenth Amendment.....	14, 41

Statutes

1 U.S.C. §204	12, 38
18 U.S.C. §§201, 208, 210, and 211.....	40
18 U.S.C. §1028(a)(7)	42
18 U.S.C. §112	32
18 U.S.C. §1512	37
18 U.S.C. §1589(2)	43
18 U.S.C. §1956	43
18 U.S.C. §201	22
18 U.S.C. §201, 108, 210, 211, and 912.....	40
18 U.S.C. §208	22
18 U.S.C. §210	22
18 U.S.C. §211	22
18 U.S.C. §2332d	14
18 U.S.C. §3	43
18 U.S.C. §4	43
26 U.S.C. §6020(b)	14
26 U.S.C. §6041	42

26 U.S.C. §6103(b)(1).....	42
26 U.S.C. §6213(g)(1).....	42
26 U.S.C. §6671(b)	14
26 U.S.C. §7203	14, 39, 40
26 U.S.C. §7206.....	42
26 U.S.C. §7343.....	14
26 U.S.C. §7408(d)	28, 42
26 U.S.C. §7441	16, 22
26 U.S.C. §7601	12, 28
26 U.S.C. §7621	28
26 U.S.C. §7701(a)(12)(B).....	28
26 U.S.C. §7701(a)(30).....	14, 18
26 U.S.C. §7701(a)(39).....	28, 42
26 U.S.C. §7701(a)(9) and (a)(10)	28
26 U.S.C. §7701(b)(4).....	18
28 U.S.C. §1332	9
28 U.S.C. §1332(d)	9
28 U.S.C. §144, 455	22
28 U.S.C. §1605	30
28 U.S.C. §1605(a)(2)	33
28 U.S.C. §1746(1)	44
28 U.S.C. §2201(a).....	12
28 U.S.C. 1332(c) and (d)	31
28 U.S.C. 2201(a).....	38
4 U.S.C. §72	24, 26, 42
40 U.S.C. §3112	23
42 U.S.C. §1983	42
42 U.S.C. §408(a)(8).....	43
44 U.S.C. §1508	25
48 U.S.C. §1612	25
5 U.S.C. §2105	41
5 U.S.C. §4502 through 4505	40
5 U.S.C. §552(a)(1).....	26
5 U.S.C. §553(a).....	26
5 U.S.C. §553(a)(1).....	26
5 U.S.C. §553(a)(2).....	26
50 U.S.C. §841	17
8 U.S.C. §1101(a)(21)	31
8 U.S.C. §1101(a)(22)(B).....	31
8 U.S.C. §1401	31, 44
8 U.S.C. §1408	31
Federal Register Act, 44 U.S.C. §1505(a).....	25
Foreign Sovereign Immunities Act of 1976	32
Internal Revenue Code	11, 12, 14, 23, 24, 25, 26, 28, 38
Internal Revenue Code Subtitles A through C	11, 12, 14, 16, 40
Model Penal Code §2.09	36
Religious Freedom Restoration Act, 42 U.S.C. Chapter 21B.....	18
U.C.C. §1-207	44
U.C.C. §1-308	44
U.C.C. §9-307	23

Rules

Federal Rule of Civil Procedure 17(b)	30, 35
Federal Rule of Civil Procedure 44.1	35
Federal Rule of Civil Procedure 8(c).....	9, 36

Cases

Adickes v. Kress & Co., 398 U.S. 144, 157 -158, n. 16.....	35
American Banana Co. v. U.S. Fruit, 213 U.S. 347 at 357-358.....	15
Ashton v. Cameron County Water Improvement District No. 1, 298 U.S. 513, 56 S.Ct. 892 (1936).....	23
Bailey v. Alabama, 219 U.S. 219 (1911).....	12
Bailey v. Alabama, 219 U.S. 219 , 238, et seq., 31 S.Ct. 145	38
Bailey v. Alabama, 219 U.S. 219, 238, et seq., 31 S.Ct. 145	24
Baker v. Grice, 169 U.S. 284, 290 , 42 S.L.Ed. 748, 750, 18 Sup.Ct.Rep. 323.....	25
Baltimore & Ohio Railroad Co. v. Chambers, 73 Ohio.St. 16; 76 N.E. 91; 11 L.R.A., N.S., 1012 (1905).....	30
Bank of Augusta v. Earle, 38 U.S. (13 Pet.) 519, 10 L.Ed. 274 (1839).....	13
Barnette v. Wells Fargo Nevada Nat'l Bank, 270 U.S. 438, 70 L.Ed. 669, 46 S.Ct. 326	36
Black's Law Dictionary, Sixth Edition, p. 1185.....	27
Brown v. Pierce, 74 U.S. 205, 7 Wall. 205, 19 L.Ed. 134.....	36
Budd v. People of State of New York, 143 U.S. 517 (1892).....	42
Burgin v. Forbes, 293 Ky. 456, 169 S.W.2d. 321, 325	27
Camden v. Allen, 2 Dutch., 398	44
Carroll v. Fetty, 121 W.Va. 215, 2 S.E.2d. 521.....	36
Carter v. Carter Coal Co., 298 U.S. 238, 56 S.Ct. 855 (1936)	23, 28, 30
Chicago ex rel. Cohen v. Keane, 64 Ill.2d. 559, 2 Ill.Dec. 285, 357 N.E.2d. 452.....	16
Chicago Park Dist. v. Kenroy, Inc., 78 Ill.2d. 555, 37 Ill.Dec. 291, 402 N.E.2d. 181	16
Chisholm v. Georgia, 2 Dall. (U.S.) 419 (Dall.) (1793)	10
Chisholm v. Georgia, 2 Dall. (U.S.) 419, 454, 1 L.Ed. 440, 455 @DALL 1793 pp. 471-472	29
Cleveland Bed. of Ed. v. LaFleur (1974) 414 US 632, 639-640, 94 S.Ct. 1208, 1215.....	16
Cleveland Bed. of Ed. v. LaFleur, 414 U.S. 632, 639-640, 94 S.Ct. 1208, 1215 (1974).....	24
Clyatt v. U.S., 197 U.S. 207 (1905)	43
Colautti v. Franklin, 439 U.S. at 392-393, n. 10	12, 27
Cook v. Hart, 146 U.S. 183, 194 , 36 S.L.Ed. 934, 939, 13 Sup.Ct.Rep. 40	25
Ex parte Blain, L. R. 12 Ch. Div. 522, 528	15
Ex parte Fonda, 117 U.S. 516, 518, 29 S.L.Ed. 994, 6 Sup.Ct.Rep. 848	25
Ex parte Royall, 117 U.S. 241, 250, 29 S.L.Ed. 868, 871, 6 Sup.Ct.Rep. 734	25
Faske v. Gershman, 30 Misc.2d. 442, 215 N.Y.S.2d. 144.....	36
Fitts v. McGhee, 172 U.S. 516, 533 , 43 S.L.Ed. 535, 543, 19 Sup.Ct.Rep. 269	25
Fox v. Piercy, 119 Utah 367, 227 P.2d. 763	35
Fox v. Standard Oil Co. of N.J., 294 U.S. 87, 95-96 (1935)	12, 27
Frost v. Railroad Commission, 271 U.S. 583, 46 S.Ct. 605 (1926)	21
Gallon v. Lloyd-Thomas Co. (CA8 Mo) 264 F.2d. 821, 2 F.R.Serv. 2d 231, 77 A.L.R.2d. 417	35
Georgia Dep't of Human Resources v. Sistrunk, 249 Ga. 543, 291 S.E.2d. 524	16
Glenney v. Crane (Tex Civ App Houston (1st Dist)) 352 S.W.2d. 773	36
Godesky v. Provo City Corp., Utah, 690 P.2d. 541, 547.....	38
Hammer v. Dagenhart, 247 U.S. 251, 275 , 38 S.Ct. 529, 3 A.L.R. 649, Ann.Cas.1918E 724.....	28
Hammer v. Dagenhart, 247 U.S. 251, 275, 38 S.Ct. 529, 3 A.L.R. 649, Ann.Cas.1918E 724.....	23
Hatter v. U.S., 532 U.S. 557 (2001)	22
Haumont v. Security State Bank, 220 Neb. 809, 374 N.W.2d 2,6.....	36
Head v. Gadsden Civil Service Bd., Ala.Civ.App., 389 So.2d. 516, 519	36
Heider v. Unicume, 142 Or. 416, 20 P.2d. 384	36
Heiner v. Donnan, 285 U.S. 312 (1932).....	27, 38
Heiner v. Donnan, 285 U.S. 312, 52 S.Ct. 358, 76 L.Ed. 772 (1932)	24
Hoeper v. Tax Comm'n, 284 U.S. 206, 52 S.Ct. 120, 76 L.Ed. 248 (1931)	24
Iasigi v. Van De Carr, 166 U.S. 391, 395 , 41 S.L.Ed. 1045, 1049, 17 Sup.Ct.Rep. 595.....	25
Indiana State Ethics Comm'n v. Nelson (Ind App) 656 N.E.2d. 1172	16
Jaremiillo v. Romero, 1 N.Mex. 190, 194	43
Jersey City v. Hague, 18 N.J. 584, 115 A.2d. 8.....	16
Leary v. United States, 395 U.S. 6, 29-53, 89 S.Ct. 1532, 1544-1557, 23 L.Ed.2d. 57 (1969).....	24
License Tax Cases, 72 U.S. 462, 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866)	24

Loan Association v. Topeka, 20 Wall.	655 (1874).....	44
Long v. Rasmussen, 281 F.	236, 238 (1922).....	12
Lucas v. Earl, 281 U.S.	111 (1930).....	22
Madlener v. Finley (1st Dist),	161 Ill.App.3d. 796, 113 Ill.Dec. 712, 515 N.E.2d. 697	16
Manley v. Georgia, 279 U.S. 1 , 5-6, 49 S.Ct.	215.....	38
Manley v. Georgia, 279 U.S. 1, 5-6, 49 S.Ct.	215.....	24
Marbury v. Madison, 5 U.S.	137, 1 Cranch 137, 2 L.Ed. 60 (1803)	31
Markuson v. Boucher, 175 U.S.	184, 44 L.Ed. 124, 20 Sup.Ct.Rep. 76	25
Matter of Mayor of N.Y., 11 Johns.,	77	44
Maxwell v. Dow, 176 U.S.	581 (1900)	31
McElvaine v. Brush, 142 U.S.	155, 160 , 35 S.L.Ed. 971, 973, 12 Sup.Ct.Rep. 156.....	25
Meese v. Keene, 481 U.S.	465, 484-485 (1987)	12, 27
Miranda v. Arizona, 384 U.S.	436 (1966).....	31
New York Times v. Sullivan, 376 U.S.	254 (1964)	9, 12, 38
New York v. Eno, 155 U.S.	89, 96 , 39 S.L.Ed. 80, 83, 15 Sup.Ct.Rep. 30.....	25
Newman-Green v. Alfonso Larraín, 490 U.S.	826 (1989)	9
Northern Liberties v. St. John's Church, 13 Pa.St.,	104.....	44
O'Malley v. Woodrough, 307 U.S.	277 (1939)	22
People ex re. Atty. Gen. V. Naglee, 1 Cal.	234 (1850)	13
People v. Merrill, 2 Park. Crim. Rep.	590, 596.....	15
Pepke v. Cronan, 155 U.S.	100, 39 L.Ed. 84, 15 Sup.Ct.Rep. 34	25
Plessy v. Ferguson, 163 U.S.	537, 542 (1896)	43
Pray v. Northern Liberties, 31 Pa.St.,	69.....	44
Re Chapman, 156 U.S.	211, 216 , 39 S.L.Ed. 401, 402, 15 Sup.Ct.Rep. 331	25
Re Duncan, 139 U.S.	449 , 454, sub nom. Duncan v. McCall, 35 L.Ed. 219, 222, 11 Sup.Ct.Rep. 573.....	25
Re Frederich, 149 U.S.	70, 75 , 37 S.L.Ed. 653, 656, 13 Sup.Ct.Rep. 793	25
Re Wood, 140 U.S.	278 , 289, Sub nom. Wood v. Bursh, 35 L.Ed. 505, 509, 11 Sup.Ct.Rep. 738.....	25
Rizzi v. Fanelli (Mun Ct App Dist Col)	63 A.2d. 872.....	35
Schlesinger v. Wisconsin, 270 U.S.	230, 46 S.Ct. 260, 70 L.Ed. 557 (1926)	24
Sharpless v. Mayor, supra; Hanson v. Vernon, 27 Ia.,	47	44
Slaughter House Cases, 16 Wall,	36	43
Stanton v. Baltic Mining, 240 U.S.	103 (1916).....	22
State ex rel. Nagle v. Sullivan, 98 Mont.	425, 40 P.2d. 995, 99 A.L.R. 321	16
State of Minnesota v. Brundage, 180 U.S.	499 (1901).....	25
State v. Carter, 27 N.J.L.	499	15
State v. Haremza, 213 Kan.	201, 515 P.2d. 1217, 1222	38
Stenberg v. Carhart, 530 U.S.	914 (2000)	12, 27
Tinsley v. Anderson, 171 U.S.	101, 105, 43 S.L.Ed. 91, 96, 18 Sup.Ct.Rep. 805	25
Tot v. United States, 319 U.S.	463, 468-469, 63 S.Ct. 1241, 1245-1246, 87 L.Ed. 1519 (1943).....	24
Turner v. United States, 396 U.S.	398, 418-419, 90 S.Ct. 642, 653-654, 24 L.Ed.2d. 610 (1970)	24
U.S. Supreme Court in United States v. William M. Butler, 297 U.S. 1 (1936)	21	
U.S. v. Butler, 297 U.S. 1 (1936)	44	
U.S. v. Cooper, 312 U.S.	600, 604, 61 S.Ct. 742 (1941).....	30
U.S. v. United Mine Workers of America, 330 U.S.	258, 67 S.Ct. 677 (1947).....	30
U.S. v. Wong Kim Ark, 169 U.S.	649, 18 S.Ct. 456; 42 L.Ed. 890 (1898).....	32
United States v. Boylan (CA1 Mass)	898 F.2d. 230, 29 Fed.Rules.Evid.Serv. 1223.....	16
United States v. Holzer (CA7 Ill),	816 F.2d. 304.....	16
United States v. Little (CA5 Miss)	889 F.2d. 1367	16
United States v. Osser (CA3 Pa)	864 F.2d. 1056	16
Vlandis v. Kline (1973)	412 U.S. 441, 449, 93 S.Ct. 2230, 2235	16
Vlandis v. Kline, 412 U.S.	441 (1973)	24
Vlandis v. Kline, 412 U.S.	441, 449, 93 S.Ct. 2230, 2235 (1973)	24
Weeks v. United States, 232 U.S.	383 (1914)	28
Western Union Telegraph Co. v. Lenroot, 323 U.S.	490, 502 (1945).....	12, 27
Whitten v. Tomlinson, 160 U.S.	231, 242, 40 S.L.Ed. 406, 412, 16 Sup.Ct.Rep. 297.....	25
Wilson v. Omaha Indian Tribe, 442 U.S.	653, 667 (1979).....	30
Yick Wo v. Hopkins, 118 U.S.	356, 6 S.Ct. 1064 (1886)	30

Other Authorities

2A N. Singer, Sutherland on Statutes and Statutory Construction § 47.07, p. 152, and n. 10.....	27
2A N. Singer, Sutherland on Statutes and Statutory Construction § 47.07, p. 152, and n. 10 (5th ed. 1992)	12
63C Am.Jur.2d, Public Officers and Employees, §247 (1999)	16
American Bar Association (ABA).....	17
American Jurisprudence 2d, Duress, §21 (1999)	36
American Jurisprudence Legal Encyclopedia	35
Black's Law Dictionary, Fourth Edition, p. 1693	11
Black's Law Dictionary, Sixth Edition, p. 1189.....	24
Black's Law Dictionary, Sixth Edition, p. 1190.....	38
Black's Law Dictionary, Sixth Edition, p. 1498.....	32
Black's Law Dictionary, Sixth Edition, p. 504.....	36
Chief White Hawk.....	16
Confucius, 500 B.C.	17
Congressman Traficant.....	17
Corporatization and Privatization of the Government, Form #05.024	41
De Facto Government Scam, Form #05.043	21, 41
Department of Homeland Security	13
Enclosure (1): Affidavit of Citizenship, Domicile, and Tax Status.....	35
Enclosure (2): Tax Form Attachment.....	35
Enclosures (1) and (2)	33
Executive Order 10289.....	28
Federal Civil Trials and Evidence, Rutter Group, paragraph 8:4993, p. 8K-34	24
Federal Enforcement Authority Within States of the Union, Form #05.032.....	22
Federal Jurisdiction, Form #05.018.....	12, 29
Federal Reserve	17, 41
Flawed Tax Arguments to Avoid, Form #08.004.....	37
Government Conspiracy to Destroy the Separation of Powers, Form #05.023	29
Government Instituted Slavery Using Franchises, Form #05.030, Sections 12 through 12.3	11
Internal Revenue Manual	14
Internal Revenue Manual (I.R.M.) 4.10.7.2.8 (05-14-1999)	29
IRS Forms W-2, 1098, 1099, 1042-S	40
Legal Deception, Propaganda, and Fraud, Form #05.014	29, 39
Legal Notice of Change in Domicile/Citizenship and Divorce from the United States, Form #10.001, Sections 4 through 4.4	11
.....	
Legal Requirement to File Federal Income Tax Returns, Form #05.009	39
Mark Twain	13
Meaning of the Word "Frivolous", Form #05.027	17
Montesquieu	20
Origins and Authority of the Internal Revenue Service, Form #05.005	37
Political Jurisdiction, Form #05.004	9
Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017	12, 13, 16, 38
Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017	27
Reasonable Belief About Income Tax Liability, Form #05.007	29, 39, 40
Rebutted Version of Congressional Research Service Report 97-59A: Frequently Asked Questions Concerning the Federal Income Tax, Form #08.006	37
Rebutted Version of the IRS "The Truth About Frivolous Tax Arguments", Form #08.005.....	37
Requirement for Consent, Form #05.003	38
Requirement for Consent, Form #05.003, Sections 10 through 13.7	39
Requirement for Consent, Form #05.003, Sections 10.10.5.....	16
Requirement for Consent, Form #05.003, Sections 13 through 13.7	12
Restatement 2d, Contracts § 174	36
Restatement, Second, Contracts §§174, 175	36

Rules of Presumption and Statutory Interpretation, Litigation Tool #01.006	13, 39
Rules of Statutory Presumption and Interpretation, Form #01.006.....	17
Rutter Group Practice Guide-Federal Civil Trials and Evidence, paragraph 8:4993, page 8K-34.....	16
Senator Sam Ervin, during Watergate hearing	17
Socialism: The New American Civil Religion, Form #05.016.....	18, 37
The “Trade or Business” Scam, Form #05.001	40
The Great IRS Hoax, Form #11.302	42
The Money Scam, Form #05.042	41
The REAL Matrix, Stefan Molyneux.....	14
The Spirit of Laws, Baron de Montesquieu.....	20, 21
The Spirit of Laws, Charles de Montesquieu, Book XI, Section 6, 1758.....	28
The Tax Court SCAM, Form #05.039.....	22
Thomas Jefferson to Charles Hammond, 1821. ME 15:331.....	23
Thomas Jefferson to Francis Gilmer, 1816. ME 15:24	11
Thomas Jefferson to William Johnson, 1823. ME 15:421	23
Thomas Jefferson: 1st Inaugural, 1801. ME 3:320.....	11
Treasury Order 150-02	28
Treatise on Government, Joel Tiffany, p. 49, Section 78	28
U.S. Supreme Court	23, 25, 29
Vindiciae Contra	33
Voltaire.....	21
Webster's Ninth New Collegiate Dictionary, 1983, ISBN 0-87779-509-6, p. 1218.....	14
Why Domicile and Becoming a “Taxpayer” Require Your Consent, Form #05.002.....	10, 28
Why Penalties are Illegal for Anything but Government Franchisees, Employees, Contractors, and Agents, Form #05.01041	
Why the Government Can't Lawfully Assess Human Beings With an Income Tax Liability Without Their Consent, Form #05.011	15
Why You Aren't Eligible for Social Security, Form #06.001	26
Your Exclusive Right to Declare or Establish Your Civil Status, Form #13.008.....	18, 40

Scriptures

1 Sam. 12:12, 19	19
1 Sam. 15:22-23	19
1 Sam. 8:4-20	10
1 Sam. 8:4-8	19
2 Corinthians 6:17-18	20
2 Tim. 2:19	20
2 Tim. 4:2-5	34
Eph. 5:11	19
Exodus 20	31
Exodus 20:3	18
Exodus 20:3-6	33
Exodus 23:32-33	18
Ezekial 20:10-20	19
Gal. 5:18	20
Heb. 8:10	19
Isaiah 14:12-21	34
Isaiah 33:22	31
Isaiah 42:22-25	29
Isaiah 58:6	34
James 1:27	18
James 4:4	18
Laws of the Bible, Form #13.001	35
Mark 3:35	19
Matt. 10:42-45	9
Matt. 8:19-20.....	32
Philippians 1:27.....	19

Philippians 3:20.....	32
Prov. 29:4	21
Psalm 47:7	30
Psalm 9:17	19
Psalm 94:20-23.....	20
Rev. 17:1-6.....	32
Rev. 19:19	10, 32
Revelation 19:19	33
Revelation chapters 17 to 19	33
Rom. 7:4-6.....	19
Ten Commandments	31

1 The purpose of this affidavit is to develop legally admissible evidence upon which a court may and should rely in establishing
2 evidence supporting a reasonable belief that:

- 3 1. The Opposing party is unlawfully enforcing against the Affiant, resulting in a constitutional tort.
- 4 2. Affiant is under illegal duress from actors and persons that renders any and all testimony on every government tax form
5 suspect and even involuntarily fraudulent.
- 6 3. Affiant pleads duress under Federal Rule of Civil Procedure 8(c).
- 7 4. Any court officiating over this dispute has a duty to eliminate all forms of duress in the context of this proceeding that
8 are within its jurisdiction in the interests of justice.
- 9 5. Affiant solicits assistance and protection from law enforcement personnel in removing all identified sources of illegal
10 duress in order that the credibility of all evidence gathered may be maintained.
- 11 6. It is inappropriate to request, rely upon, or grant testimony of or discovery against the Affiant unless and until those
12 engaging in enforcement against the affiant or the court exercises all powers available to it in eliminating said duress.
13 Meeting this requirement is important because the existence of said duress renders all statements and actions relating to
14 Affiant in the context of this proceeding, other than this affidavit, as inadmissible as evidence.
- 15 7. Affiant is a foreign sovereign not subject to the jurisdiction of the taxing agency, and therefore not bound to honor its
16 requests except through comity and/or voluntary cooperation.
 - 17 7.1. His/her domicile is the Kingdom of Heaven on Earth. The Bible says that the Earth belongs to God and NOT to
18 any man. Therefore, Affiant has no domicile within the jurisdiction of any man-made court or government.
 - 19 7.2. Affiant is a "Stateless person" within the meaning of 28 U.S.C. §1332 because he does not live within any of the
20 "States" defined in 28 U.S.C. §1332(d). See [Newman-Green v. Alfonso Larraín, 490 U.S. 826 \(1989\)](#).
 - 21 7.3. Affiant's status is protected by the CONSTITUTIONAL Diversity of Citizenship described in the Constitution,
22 Article III, Section 2. He is NOT protected by the STATUTORY Diversity of Citizenship described in 28 U.S.C.
23 §1332 because the "State" described in 28 U.S.C. §1332(e) does not include states of the Union, which are "foreign
24 states" with respect to nearly all federal subject matters, including income taxation.
 - 25 7.4. Affiant is minister of a foreign state with diplomatic immunity, which foreign state is the Kingdom of Heaven.
 - 26 7.5. Any court entertaining this matter would be involving themselves in "political questions" in order to change either
27 the declared citizenship or domicile or franchise status of the Affiant as described herein, because these are
28 "political questions" not subject to involuntary change by the court without criminal consequences. See:

Political Jurisdiction, Form #05.004
<http://sedm.org/Forms/FormIndex.htm>

- 29 7.6. The Affiant's voluntary choice of domicile and citizenship and franchise status to date have not been challenged
30 with anything but false and unconstitutional "presumption" by the de facto officers instituting illegal enforcement
31 or by any court entertaining this matter. The court cannot participate in any such prejudicial presumption without
32 violating the oath of its PUBLIC officers to support and defend the Constitution and breaching the solemn fiduciary
33 duty they owe to the "public", of which the Affiant is a member.

34 "The power to create presumptions is not a means of escape from constitutional restrictions,"
35 [[New York Times v. Sullivan, 376 U.S. 254 \(1964\)](#)]

36 All of the facts stated in this affidavit are based on personal knowledge of the Affiant. Affiant has personally read and
37 researched all of the authorities cited and has a firm belief about their accuracy and authority. Affiant is also willing to testify
38 to all of the facts stated herein under oath.

39 1. Requirement for consent of the governed

40 There are only two types of governments:

- 41 1. Government by consent: This type of government serves the people from below.

43 But Jesus called them to Himself and said to them, "You know that those who are considered rulers over the
44 Gentiles lord it over them, and their great ones exercise authority over them. Yet it shall not be so among you;
45 but whoever desires to become great among you shall be your servant. ⁴⁴ And whoever of you desires to be first
46 shall be slave of all. For even the Son of Man did not come to be served, but to serve, and to give His life a
47 ransom for many."
48 [[Matt. 10:42-45, Bible, NKJV](#)]

- 1 2. Terrorist government: This type of government rules from above by force or fraud or both and always results in
2 idolatry toward government. This type of government is described as “the Beast” in Rev. 19:19.

3 *Then all the elders of Israel gathered together and came to Samuel at Ramah, and said to him, “Look, you are
4 old, and your sons do not walk in your ways. Now make us a king to judge us like all the nations [and be OVER
5 them]”.*

6 *But the thing displeased Samuel when they said, “Give us a king to judge us.” So Samuel prayed to the Lord.
7 And the Lord said to Samuel, “Heed the voice of the people in all that they say to you; for they have rejected
8 Me [God], that I should not reign over them. According to all the works which they have done since the day that
9 I brought them up out of Egypt, even to this day—with which they have forsaken Me and served other gods
10 [Kings, in this case]—so they are doing to you also [government becoming idolatry]. Now therefore, heed their
11 voice. However, you shall solemnly forewarn them, and show them the behavior of the king who will reign
12 over them.”*

13 *So Samuel told all the words of the LORD to the people who asked him for a king. And he said, “This will be the
14 behavior of the king who will reign over you: He will take [STEAL] your sons and appoint them for his own
15 chariots and to be his horsemen, and some will run before his chariots. He will appoint captains over his
16 thousands and captains over his fifties, will set some to plow his ground and reap his harvest, and some to
17 make his weapons of war and equipment for his chariots. He will take [STEAL] your daughters to be
18 perfumers, cooks, and bakers. And he will take [STEAL] the best of your fields, your vineyards, and your olive
19 groves, and give them to his servants. He will take [STEAL] a tenth of your grain and your vintage, and give
20 it to his officers and servants. And he will take [STEAL] your male servants, your female servants, your finest
21 young men, and your donkeys, and put them to his work [as SLAVES]. He will take [STEAL] a tenth of your
22 sheep. And you will be his servants. And you will cry out in that day because of your king whom you have
23 chosen for yourselves, and the LORD will not hear you in that day.”*

24 *Nevertheless the people refused to obey the voice of Samuel; and they said, “No, but we will have a king over us,
25 that we also may be like all the nations, and that our king may judge us and go out before us and fight our battles.”
26 [1 Sam. 8:4-20, Bible, NKJV]*

- 27 In the American republican form of government mandate by Article 4, Section 4 of the Constitution, the requirement for
28 consent in all human interactions is the essence and the foundation of all of our sovereignty as individuals. This requirement
29 is also the foundation for our system of law, starting with the Declaration of Independence and going down from there. It is
30 an undisputed fact that the Declaration of Independence states that all government authority derives from the “consent of the
31 governed”:

32 *“That to secure these rights, governments are instituted among men, deriving their just powers from the consent
33 of the governed.”
34 [Declaration of Independence]*

- 35 Therefore, any authority or “force of law” asserted by government in a civil matter which does not demonstrably proceed
36 directly from the consent of the governed is unjust by implication.

37 *“A State does not owe its origin to the Government of the United States, in the highest or in any of its branches.
38 It was in existence before it. It derives its authority from the same pure and sacred source as itself: The voluntary
39 and deliberate choice of the people...A State is altogether exempt from the jurisdiction of the Courts of the United
40 States, or from any other exterior authority, unless in the special instances when the general Government has
41 power derived from the Constitution itself.”
42 [Chisholm v. Georgia, 2 Dall. (U.S.) 419 (Dall.) (1793)]*

- 43 It is an undisputed fact that all civil law derives from consent of the governed and that liability for tax is a CIVIL liability.
44 See:

Why Domicile and Becoming a “Taxpayer” Require Your Consent, Form #05.002
<http://sedm.org/Forms/FormIndex.htm>

- 45 Even the so-called criminal provisions of the I.R.C. are PENAL and contractual rather than criminal in a common law sense.
46 They are, in fact, incidents of a civil franchise administered pursuant to Article I of the Constitution rather than Article III of
47 the Constitution on ONLY federal territory. Since I never expressly consented to the civil franchise in the manner that ONLY
48 I prescribe, even the criminal provisions do not apply to me. See:

- 1 It is also an undisputed fact that criminal law does not require consent of the governed because it involves police powers and
2 public protection from harm, and if criminals had to consent, we couldn't prevent any harm to the public.

3 "No man has a natural right to commit aggression on the equal rights of another, and this is all [and ONLY]
4 from which the laws ought to restrain him."

5 [Thomas Jefferson to Francis Gilmer, 1816. ME 15:24

6 SOURCE: <http://famguardian.org/Subjects/Politics/ThomasJefferson/jeff0150.htm>

7 "With all [our] blessings, what more is necessary to make us a happy and a prosperous people? Still one thing
8 more, fellow citizens--a wise and frugal Government, which shall restrain men from injuring one another, shall
9 leave them otherwise free to regulate their own pursuits of industry and improvement, and shall not take from
10 the mouth of labor the bread it has earned. This is the sum of good government, and this is necessary to close the
11 circle of our felicities."

12 [Thomas Jefferson: 1st Inaugural, 1801. ME 3:320]

- 13 Since this is a civil and not a criminal proceeding, then it must proceed entirely upon voluntary consent of both parties in
14 some form. The opposing party has been provided with absolutely no evidence of consent to date. That consent must be
15 expressed IN WRITING as prescribed by the following document you were sent. It MAY NOT be implied or assumed.

- 16 Consequently, Affiant:

- 17 1. Has not surrendered any sovereign immunity by virtue of any act of consent in any form in this case and has not given
18 the opposing party any kind of consent to enforce or proceed on any issue.
19 2. Maintains his status as a foreign sovereign, nonresident, and transient foreign in relation to federal jurisdiction.
20 3. May approach the United States government only in equity, and not under the provisions of any civil law or franchise.

21 Therefore, those enforcing any civil obligation are, in fact, engaging in an act of terrorism and fraud, if they claim to be a
22 "government" operating in a foreign jurisdiction or upon those situated in a legislatively foreign jurisdiction such as a
23 constitutional but not statutory State.

24 **2. Rebutted Government Objections to the Requirement for Consent of the Governed**

25 No doubt, government tax collectors may be inclined to say that payment of "taxes" is not voluntary or consensual. This is
26 subterfuge and FRAUD. In fact:

- 27 1. Yes, income taxes under Internal Revenue Code Subtitles A through C are NOT voluntary for statutory "taxpayers"
28 under 26 U.S.C. §7701(a)(14), BUT
29 1.1. Not everyone is a statutory "taxpayer".
30 1.2. You have to VOLUNTEER to become one.
31 1.3. You can't be one without FIRST occupying a public office in the U.S. government BEFORE it may be enforced.
32 The Internal Revenue Code does NOT create any new public offices, but simply taxes and regulates EXISTING
33 public offices within the national government but not any state government.
34 1.4. Rights of those protected by the Constitution and domiciled within a constitutional but not statutory state of the
35 Union are "unalienable" per the Declaration of Independence, which the House of Representatives website
36 identifies "organic law". Hence, even if they wanted to, they could not conspire or consent with anyone in the
37 national government to contract away or give away rights, because those rights are unalienable. It is a breach of
38 the Constitution, which is a trust indenture, and a violation of fiduciary duty for a public officer to make a
39 business out of alienating, taxing, and regulating PRIVATE rights, the protection of which is the SOLE purpose
40 for establishing government to begin with, in fact.

41 "Unalienable. Inalienable; incapable of being aliened, that is, sold and transferred."
42 [Black's Law Dictionary, Fourth Edition, p. 1693]

- 1 2. The Internal Revenue Code is *prima facie* evidence, according to 1 U.S.C. §204, which means it is nothing but a big
2 statutory presumption if that presumption adversely affects any constitutional right.

3 *"The power to create presumptions is not a means of escape from constitutional restrictions,"*
4 *[New York Times v. Sullivan, 376 U.S. 254 (1964)]*

5 *"It is apparent that a constitutional prohibition cannot be transgressed indirectly by the creation of a statutory*
6 *presumption any more than it can be violated by direct enactment. The power to create presumptions is not a*
7 *means of escape from constitutional restrictions."*
8 *[Bailey v. Alabama, 219 U.S. 219 (1911)]*

9 The I.R.C. therefore cannot and does not acquire the "force of law" unless and until I am a "public officer" AND after I
10 acquire that status, to consent to become a statutory "taxpayer". I CANNOT, however, simply CREATE a public
11 office by consenting to participate and if I do, I have committed the crime found in 18 U.S.C. §912. See:

12 Requirement for Consent, Form #05.003, Sections 13 through 13.7

13 <http://sedm.org/Forms/FormIndex.htm>

- 14 3. The entire Internal Revenue Code Subtitles A through C codify a voluntary excise taxable franchise called a "trade or
15 business", which is defined as "the functions of a public office" in 26 U.S.C. §7701(a)(26). Those who consent to the
franchise call themselves statutory "taxpayers" per 26 U.S.C. §7701(a)(14). Those who don't call themselves
nonresidents not engaged in a "trade or business" and "nontaxpayers".

16 *"The revenue laws are a code or system in regulation of tax assessment and collection. They relate to taxpayers,*
17 *and not to nontaxpayers. The latter are without their scope. No procedure is prescribed for nontaxpayers, and no*
18 *attempt is made to annul any of their rights and remedies in due course of law. With them Congress does not*
19 *assume to deal, and they are neither of the subject nor of the object of the revenue laws..."*

20 *"The distinction between persons and things within the scope of the revenue laws and those without is vital."*
21 *[Long v. Rasmussen, 281 F. 236, 238 (1922)]*

- 22 4. It is a violation of due process of law, THEFT, and TREASON for anyone in the government to:

- 23 4.1. Add anything to the definitions found in enacted law. It represents an attempt to break down the separation of
24 powers between the states and the national government that is the foundation of the Constitution, in fact.

25 *"When a statute includes an explicit definition, we must follow that definition, even if it varies from that term's*
26 *ordinary meaning.* Meese v. Keene, 481 U.S. 465, 484-485 (1987) ("It is axiomatic that the statutory definition
27 of the term excludes unstated meanings of that term"); Colautti v. Franklin, 439 U.S. at 392-393, n. 10 ("As a
28 rule, 'a definition which declares what a term "means" . . . excludes any meaning that is not stated"); Western
29 Union Telegraph Co. v. Lenroot, 323 U.S. 490, 502 (1945); Fox v. Standard Oil Co. of N.J., 294 U.S. 87, 95-96
30 (1935) (Cardozo, J.); see also 2A N. Singer, Sutherland on Statutes and Statutory Construction § 47.07, p. 152,
31 and n. 10 (5th ed. 1992) (collecting cases). That is to say, the statute, read "as a whole," post at 998 [530 U.S.
32 943] (THOMAS, J., dissenting), leads the reader to a definition. That definition does not include the Attorney
33 General's restriction -- "the child up to the head." Its words, "substantial portion," indicate the contrary."
34 *[Stenberg v. Carhart, 530 U.S. 914 (2000)]*

- 35 4.2. Prejudicially PRESUME that I have a status under the franchise without evidence that proves that I satisfy the
36 criteria by showing that the definitions EXPRESSLY INCLUDE that which you want to include. See:

37 Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017
38 <http://sedm.org/Forms/FormIndex.htm>

- 39 4.3. Enforce the Internal Revenue Code outside of the Only remaining internal revenue district, which is the District
40 of Columbia. See 26 U.S.C. §7601 and also:

41 Federal Jurisdiction, Form #05.018
42 <http://sedm.org/Forms/FormIndex.htm>

- 43 5. No one can lawfully make me a "taxpayer" EXCEPT me, because no one can lawfully donate your otherwise private
44 property to a public use, public purpose, or a public office without your consent. If they do, they are committing
45 THEFT and violating the Fifth Amendment Takings clause.
46 5.1. Federal judges cannot declare anyone either a "taxpayer" or a "nontaxpayer" per 28 U.S.C. §2201(a) forbids this.
47 5.2. Neither federal judges nor the IRS can lawfully expand the definitions of words within the I.R.C. to include
48 anything or class of things no EXPRESSLY identified. This kind of verbicide constitutes THEFT and
49 TREASON. See the following for a defense against such cruel and criminal tactics by THIEVING public
50 servants:

- 1 5.3. Neither the IRS nor any court can lawfully make anyone into a “taxpayer” by PRESUMPTION or without
2 demonstrating your EXPRESS consent to be one in a format that I and anyone else, specify. See:
3 *Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction*, Form #05.017
4 <http://sedm.org/Forms/FormIndex.htm>
- 5 5.4. Third parties cannot unilaterally or lawfully elect you into public office by filing an information return that
6 constitutes prima facie evidence that you lawfully occupy such a public office. See 26 U.S.C. §6041(a). All such
7 false reports are a criminal offense. See:
8 *Correcting Erroneous Information Returns*, Form #04.001
9 <http://sedm.org/Forms/FormIndex.htm>

3. De Facto Officers are TERRORISTS and they MUST be prosecuted

7 Because I never expressly consented to occupy a public office in the U.S. government AND select a domicile on federal
8 territory, then the laws de facto officers seek to enforce do not have the “force of law” in my case. Civil statutes can only
9 acquire the force of law with my express consent manifested in a form that I and not any government prescribes.

10 *Consensus facit legem.*

11 *Consent makes the law. A contract is a law between the parties, which can acquire force only by consent.*

12 */Bouvier's Maxims of Law, 1856;*

13 SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm>

14 Once again, no such consent has ever been or will ever be provided, and therefore what de facto officers instituting this illegal
15 enforcement are doing is an act of international terrorism, organized crime, and THEFT. I remind the reader that the states
16 of the Union continue to be “nations” and also legislatively “foreign” in respect to the United States federal corporation.

17 *The States between each other are sovereign and independent. They are distinct and separate sovereignties,
18 except so far as they have parted with some of the attributes of sovereignty by the Constitution. They continue
19 to be nations, with all their rights, and under all their national obligations, and with all the rights of nations in
20 every particular. . . . The rights of each State, when not so yielded up, remain absolute.”*
21 *[Bank of Augusta v. Earle, 38 U.S. (13 Pet.) 519, 10 L.Ed. 274 (1839)]*

23 *In determining the boundaries of apparently conflicting powers between states and the general government, the
24 proper question is, not so much what has been, in terms, reserved to the states, as what has been, expressly or by
25 necessary implication, granted by the people to the national government; for each state possess all the powers
26 of an independent and sovereign nation, except so far as they have been ceded away by the constitution. The
27 federal government is but a creature of the people of the states, and, like an agent appointed for definite and
28 specific purposes, must show an express or necessarily implied authority in the charter of its appointment, to give
29 validity to its acts.”*
30 *[People ex re. Atty. Gen. V. Naglee, 1 Cal. 234 (1850)]*

31 Hence, the de facto officers instituting this illegal enforcement are TERRORISTS. Where is the Department of Homeland
32 Security when you REALLY need them? If they were doing their job, almost the entire national government would be in
33 prison camps, and especially those who Mark Twain affectionately calls “The District of Criminals”, which apparently has
34 become a haven for international terrorism.

35 Even the beast’s own definition of “terrorism”, after all, describes it as violence or coercion implemented through fear and
36 intended to politically influence a population. That fear is being created through “selective enforcement”, ignoring the
37 requirements of law, and abusive and excessive spending and debt that will destroy all future generations and enslave my
38 own children. Such violence and coercion also includes acts of financial terrorism that steal money or deprive me of the
39 ability to support myself or my family.

40 Title 28: Judicial Administration
41 PART 0—ORGANIZATION OF THE DEPARTMENT OF JUSTICE
42 § 0.85 General functions.

43 *(l) Exercise Lead Agency responsibility in investigating all crimes for which it has primary or concurrent
44 jurisdiction and which involve terrorist activities or acts in preparation of terrorist activities within the statutory
45 jurisdiction of the United States. Within the United States, this would include the collection, coordination,
46 analysis, management and dissemination of intelligence and criminal information as appropriate. If another*

1 Federal agency identifies an individual who is engaged in terrorist activities or in acts in preparation of terrorist
2 activities, that agency is requested to promptly notify the FBI. **Terrorism includes the unlawful use of force and**
3 **violence against persons or property to intimidate or coerce a government, the civilian population, or any**
4 **segment thereof, in furtherance of political or social objectives.**
5

6 **"terrorism.** the systematic use of terror esp. as a means of coercion."

7 [Webster's Ninth New Collegiate Dictionary, 1983, ISBN 0-87779-509-6, p. 1218]

8 In this case, the “political objective” described above is to compel me out of fear to nominate a de facto band of thieves and
9 communists masquerading as “government” as my “protector” by calling myself a statutory “citizen”, “resident”,
10 “inhabitant”, domiciliary, “U.S. person”...etc. on a government form and therefore a customer of a Nazi “protection racket”.
11 All of these statuses have in common a domicile on federal territory, which is a political choice that de facto government
12 terrorism is designed to compel. Making that compelled and fraudulent choice to identify myself as a resident alien by filing
13 a 1040 form also makes me a criminal by sponsoring obvious and widespread acts of international terrorism.

14 [TITLE 18 > PART I > CHAPTER 113B > § 2332d](#)
15 [§ 2332d. Financial transactions](#)

16 (a) Offense.—

17 *Except as provided in regulations issued by the Secretary of the Treasury, in consultation with the Secretary of
18 State, **whoever, being a United States person, knowing or having reasonable cause to know that a country is**
19 **designated under section 6(j) of the Export Administration Act of 1979 (50 App. U.S.C. 2405) as a country**
20 **supporting international terrorism, engages in a financial transaction with the government of that country,**
21 **shall be fined under this title, imprisoned for not more than 10 years, or both.***

22 The international terrorism that these de facto officers are engaged in is thoroughly described in the following:

The REAL Matrix, Stefan Molyneux
http://famguardian1.org/Media/The_REAL_Matrix.wmv

23 It is an undisputed fact that it is FRAUD to claim to be a resident of a foreign jurisdiction that I have never physically lived
24 at. The I.R.C. also does NOT authorize nonresidents to claim to be statutory residents who don’t physically live on federal
25 territory unless they are married to people who do, which I don’t satisfy.¹ The “resident” therefore referred to in all federal
26 franchise “codes” such as the income tax codified in Internal Revenue Code Subtitles A through C can really only mean a
27 government contractor acting as a public officer and officer of the federal corporation as described in 26 U.S.C. §6671(b) and
28 26 U.S.C. §7343. The only thing a lawful de jure government has ever had legal authority to impose duties upon people with
29 is law regulating ONLY its own officers and employees. Otherwise, the Thirteenth Amendment has always prohibited
30 involuntary servitude.

31 And for those who won’t make the choice to commit fraud by declaring themselves a statutory “U.S. person” and public
32 officer per 26 U.S.C. §7701(a)(30) voluntarily, the de facto thieves and the franchise federal courts they share their plunder
33 with:

- 34 1. Deny me any remedy at all because nonresidents and nontaxpayers who are the victim of criminal acts by de facto
35 officers have no remedy in federal courts or in the Internal Revenue Code itself.
- 36 2. Literally kidnap my identity and move it to the District of Criminals by filing a RESIDENT tax form, Form 1040,
37 without my consent as part of the Automated Substitute For Return (ASFR) process executed under 26 U.S.C.
38 §6020(b).
- 39 3. Prosecute people for refusing to volunteer into this office with bogus highly publicized trials of famous personalities
40 for “failure to file” under 26 U.S.C. §7203. The de facto government are terrorists...all of them.

41 The de facto officers engage in the crimes above even though they KNOW they have NO AUTHORITY to do assessments
42 against human beings or nonresidents and the Internal Revenue Service’s own Internal Revenue Manual acknowledges this

¹ See 26 C.F.R. §1.871-2.

1 fact. They change my status without my consent and against my will to that of a “resident” even when they have in their
2 possession affidavits of status indicating being a nonresident. See:

Why the Government Can't Lawfully Assess Human Beings With an Income Tax Liability Without Their Consent, Form #05.011
<http://sedm.org/Forms/FormIndex.htm>

3 This brand of legal terrorism under the color but without the actual authority of law is not only FRAUD, but it is criminal
4 kidnapping, whether it is physical or virtual/legal. Kidnapping is the hallmark of terrorists, and the de facto thieves instituting
5 this unlawful collection are terrorists or the servant of terrorists. And HERE is how the U.S. Supreme Court politely refers
6 to this kind of legal kidnapping. The phrase “be able to catch” really means KIDNAP the identity of in the case of the income
7 tax. The de facto officers instituting this unlawful collection are PREDATORS, not a PROTECTORS:

8 *The foregoing considerations would lead, in case of doubt, to a construction of any statute as intended to be
9 confined in its operation and effect to the territorial limits over which the lawmaker has general and legitimate
10 power. 'All legislation is prima facie territorial.' Ex parte Blain, L. R. 12 Ch. Div. 522, 528; State v. Carter, 27
11 N.J.L. 499; People v. Merrill, 2 Park. Crim. Rep. 590, 596. Words having universal scope, such as 'every
12 contract in restraint of trade,' 'every person who shall monopolize,' etc., will be taken, as a matter of course,
13 to mean only everyone subject to such legislation, not all that the legislator subsequently may be able to catch.
14 In the case of the present statute, the improbability of the United States attempting to make acts done in Panama
15 or Costa Rica criminal is obvious, yet the law begins by making criminal the acts for which it gives a right to sue.
16 We think it entirely plain that what the defendant did in Panama or Costa Rica is not within the scope of the
17 statute so far as the present suit is concerned. Other objections of a serious nature are urged, but need not be
18 discussed. "*
19 [[American Banana Co. v. U.S. Fruit, 213 U.S. 347 at 357-358](#)]

20 And here are one Native American Indian’s words on fraud and treachery by a corrupted United States government that
21 STOLE his lands, gave him diseased blankets that killed his family, and moved him into the middle of the desert to die of
22 thirst after discovering gold on his reservation:



23

24 **THE WORLD ACCORDING TO CHIEF WHITE HAWK**

- 25 1. No trust White man attorney who change meaning of words.
26 2. No trust Chief in black robe and hammer. He kidnap many.
27 3. No trust man in black clothes with gun and red light on moving wagon. He tax collector for White Chief in
28 black robe and hammer.
29 4. No trust White man in black robe with wooden hammer. He lie much.
30 5. No trust White Chief who break treaty many times.
31 6. No trust White man who love green paper.
32 7. No trust White man who make money out of air.
33 8. No trust White man who loan phony money and make you pay back in sweat.
34 9. No trust White Chief who take your pay before you receive it.
35 10. No trust black Chief who invite enemy to live in land.
36 11. He no right to be Chief who not born in land.
37 12. No trust black Chief who blame former White Chieff for everything.
38 13. No trust black Chief who no protect reservation from those who sneak on to reservation to steal what do
39 not belong to them.
40 14. No trust White man that no respect the Great Creator Spirit.
41 15. No trust White man that no keep his promise.
42 16. No trust White man that do not pray to Great Spirit.
43 17. No trust White man who kill unborn babies with spear.
44 18. No trust White Chief who do not read the good Book.
45 19. No trust White man who believes the earth belongs to the great White chief.
46 20. No trust White man who devise plan to make slave of all men.

2 And HOW does “Chief in black robe and hammer” stealthily kidnap people or their legal identity and move it from a
3 legislatively foreign state such as a Constitutional but not statutory state of the Union to what Mark Twain calls “The District
4 of Criminals”? By:

- 5 1. Making prejudicial presumptions about their status or what the law requires.

6 (1) [8:4993] *Conclusive presumptions affecting protected interests:*

7 A conclusive presumption may be defeated where its application would impair a party's constitutionally-protected
8 liberty or property interests. In such cases, conclusive presumptions have been held to violate a party's due
9 process and equal protection rights. [Vlandis v. Kline (1973) [412 U.S. 441](#), 449, 93 S.Ct. 2230, 2235; Cleveland
10 Bed. of Ed. v. LaFleur (1974) [414 US 632](#), 639-640, 94 S.Ct. 1208, 1215-presumption under Illinois law that
11 unmarried fathers are unfit violates process]
12 [[Rutter Group Practice Guide-Federal Civil Trials and Evidence, paragraph 8:4993, page 8K-34](#)]

13 For further exhaustive details, see and rebut:

14 Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017
15 <http://sedm.org/Forms/FormIndex.htm>

- 16 2. Willfully omitting to address ALL the issues raised, and thereby violating their fiduciary duty as a public officer and
17 trustee under the Constitution trust indenture.

18 “As expressed otherwise, the powers delegated to a public officer are held in trust for the people and are to be
19 exercised in behalf of the government or of all citizens who may need the intervention of the officer.²
20 Furthermore, the view has been expressed that all public officers, within whatever branch and whatever level
21 of government, and whatever be their private vocations, are trustees of the people, and accordingly labor under
22 every disability and prohibition imposed by law upon trustees relative to the making of personal financial gain
23 from a discharge of their trusts.³ That is, a public officer occupies a fiduciary relationship to the political
24 entity on whose behalf he or she serves,⁴ and owes a fiduciary duty to the public.⁵ It has been said that the
25 fiduciary responsibilities of a public officer cannot be less than those of a private individual.⁶ Furthermore,
26 it has been stated that any enterprise undertaken by the public official which tends to weaken public confidence
and undermine the sense of security for individual rights is against public policy.⁷”
[63C Am.Jur.2d, Public Officers and Employees, §247 (1999)]

- 27 3. Misrepresenting a private law franchise as public law, and thereby evading the government’s duty to demonstrate proof
28 of consent on the record of the proceedings that would cause a waiver of sovereign immunity. The Internal Revenue
29 Code Subtitles A through C are a private law franchise that acquire force of law ONLY in the case of MY consent, and
30 the government as moving party asserting a liability MUST demonstrate proof of consent in order to enforce it. The
31 fact that the Internal Revenue Code Subtitles A through C are private law is the ONLY reason that disputes relating to
32 it can be officiated in an Article 1 legislative franchise court as required by 26 U.S.C. §7441. See:

33 Requirement for Consent, Form #05.003, Sections 10.10.5
34 <http://sedm.org/Forms/FormIndex.htm>

- 35 4. Calling the issues raised “frivolous”, which really constitutes an admission that the judge or the court are not operating
36 as a court in the judicial branch under Article III, but rather in a political capacity as an administrative franchise

² State ex rel. Nagle v. Sullivan, 98 Mont. 425, 40 P.2d. 995, 99 A.L.R. 321; Jersey City v. Hague, 18 N.J. 584, 115 A.2d. 8.

³ Georgia Dep’t of Human Resources v. Sistrunk, 249 Ga. 543, 291 S.E.2d. 524. A public official is held in public trust. Madlener v. Finley (1st Dist), 161 Ill.App.3d. 796, 113 Ill.Dec. 712, 515 N.E.2d. 697, app gr 117 Ill.Dec. 226, 520 N.E.2d. 387 and revd on other grounds 128 Ill.2d. 147, 131 Ill.Dec. 145, 538 N.E.2d. 520.

⁴ Chicago Park Dist. v. Kenroy, Inc., 78 Ill.2d. 555, 37 Ill.Dec. 291, 402 N.E.2d. 181, appeal after remand (1st Dist) 107 Ill.App.3d. 222, 63 Ill.Dec. 134, 437 N.E.2d. 783.

⁵ United States v. Holzer (CA7 Ill), 816 F.2d. 304 and vacated, remanded on other grounds 484 U.S. 807, 98 L.Ed. 2d 18, 108 S.Ct. 53, on remand (CA7 Ill) 840 F.2d. 1343, cert den 486 U.S. 1035, 100 L.Ed. 2d 608, 108 S.Ct. 2022 and (criticized on other grounds by United States v. Osser (CA3 Pa) 864 F.2d. 1056) and (superseded by statute on other grounds as stated in United States v. Little (CA5 Miss) 889 F.2d. 1367) and (among conflicting authorities on other grounds noted in United States v. Boylan (CA1 Mass) 898 F.2d. 230, 29 Fed.Rules.Evid.Serv. 1223).

⁶ Chicago ex rel. Cohen v. Keane, 64 Ill.2d. 559, 2 Ill.Dec. 285, 357 N.E.2d. 452, later proceeding (1st Dist) 105 Ill.App.3d. 298, 61 Ill.Dec. 172, 434 N.E.2d. 325.

⁷ Indiana State Ethics Comm’n v. Nelson (Ind App) 656 N.E.2d. 1172, reh gr (Ind App) 659 N.E.2d. 260, reh den (Jan 24, 1996) and transfer den (May 28, 1996).

1 arbitration board in the legislative branch under Article I and IV. Hence, a franchise court or franchise judge, in order
2 to usurp jurisdiction over a non-franchisee, must presume I am a franchisee and a public officer before they can operate
3 in a political mode, and do so in violation of due process and outside their jurisdiction. When they do, they are
4 committing fraud if I am not lawfully occupying a public office BEFORE becoming involved in the tax system. The
5 I.R.C. creates NO NEW OFFICES, but simply taxes EXISTING offices already lawfully created within other titles of
6 the U.S. code. All such presumptions of authority cause identity theft and a violation of the separation of powers
7 doctrine. True Article III judges are not allowed to operate in a political capacity and have a financial conflict of
8 interest to have the power to act in either a political/franchise capacity or a judicial capacity. The ONLY thing that a
9 judge can do who is operating in a LEGAL capacity rather than POLITICAL capacity is produce the definition that
10 expressly includes what he wants to include. Any attempt to evade that duty including calling something "frivolous" is
11 criminal obstruction of justice. See:

Meaning of the Word "Frivolous", Form #05.027

<http://sedm.org/Forms/FormIndex.htm>

- 12 5. Adding things to legal definitions that do not expressly appear in violation of the rules of statutory construction,
13 resulting in a violation of due process of law and judicial THEFT of formerly private property.

14 *"Judicial verbicide is calculated to convert the Constitution into a worthless scrap of paper and to replace our
15 government of laws with a judicial oligarchy."*
16 [Senator Sam Ervin, during Watergate hearing]

17 *"When words lose their meaning, people will lose their liberty."*
18 [Confucius, 500 B.C.]

19 For a tool that combats this tendency within litigation against the government, see:

Rules of Statutory Presumption and Interpretation, Form #01.006

<http://sedm.org/Forms/FormIndex.htm>

- 20 21 All of the above devious and treasonous tactics amount to COMMUNISM, the essence of which, according to the beast U.S.
Congress itself, is a willful refusal to recognize or respect the constitutional limits placed upon officers within the government.

22 [TITLE 50 > CHAPTER 23 > SUBCHAPTER IV](#) > Sec. 841.
23 [Sec. 841. - Findings and declarations of fact](#)

24 *The Congress finds and declares that the Communist Party of the United States [consisting of the IRS, DOJ, and
25 a corrupted federal judiciary colluding together against private rights to convert them into public rights and
26 public offices subject to government jurisdiction without the consent of the owner], although purportedly a
27 political party, is in fact an instrumentality of a conspiracy to overthrow the [de jure] Government of the United
28 States [and replace it with a de facto government ruled by the judiciary]. It constitutes an authoritarian
29 dictatorship [IRS, DOJ, and corrupted federal judiciary in collusion, exchanging bribes and favors secretly]
30 within a [constitutional] republic, demanding for itself the rights and privileges [including immunity from
31 prosecution for their wrongdoing in violation of Article 1, Section 9, Clause 8 of the Constitution] accorded to
32 political parties, but denying to all others the liberties [Bill of Rights] guaranteed by the Constitution. Unlike
33 political parties, which evolve their policies and programs through public means, by the reconciliation of a wide
34 variety of individual views, and submit those policies and programs to the electorate at large for approval or
35 disapproval, the policies and programs of the Communist Party are secretly [by a secretive cabal and elite who
36 meet in camera to circumvent and disregard of the tax laws by abusing words of art] prescribed for it by the
37 foreign leaders of the world Communist movement [the IRS and Federal Reserve]. Its members [the Congress,
38 which was terrorized to do IRS bidding recently by the framing of Congressman Traficant] have no part in
39 determining its goals, and are not permitted to voice dissent to party objectives. Unlike members of political
40 parties, members of the Communist Party are recruited for indoctrination [in the public schools by homosexuals,
41 liberals, and socialists] with respect to its objectives and methods, and are organized, instructed, and disciplined
42 to carry into action slavishly the assignments given them by their hierarchical chieftains. Unlike political parties,
43 the Communist Party acknowledges no constitutional or statutory limitations upon its conduct or upon that of
44 its members. The Communist Party is relatively small numerically, and gives scant indication of capacity ever to
45 attain its ends by lawful political means. The peril inherent in its operation arises not from its numbers, but
46 from its failure to acknowledge any limitation as to the nature of its activities, and its dedication to the
47 proposition that the present constitutional Government of the United States ultimately must be brought to ruin
48 by any available means, including resort to force and violence [or terrorist activity described herein]. Holding
49 that doctrine, its role as the agency of a hostile foreign power [the Federal Reserve and the American Bar
50 Association (ABA)] renders its existence a clear present and continuing danger to the security of the United
51 States. It is the means whereby individuals are seduced into the service of the world Communist movement,
52 trained to do its bidding, and directed and controlled in the conspiratorial performance of their revolutionary
53 services. Therefore, the Communist Party should be outlawed*

1 The reader is reminded that a statutory but not constitutional “citizen” (26 C.F.R. §1.1-1(c)), “resident” (26 U.S.C.
2 §7701(b)(4)), “U.S. person” (26 U.S.C. §7701(a)(30)), or “inhabitant”, all have in common that they are customers of a
3 corrupt “protection racket”, and that like any other business, I have a right NOT to be a customer and every de jure government
4 has an obligation to respect and protect that right or else it ceases to be a government at all. As a prospective customer of a
5 corrupted de facto government and organized crime “protection racket”, I and not said de facto government am the only one
6 who may lawfully define what constitutes “protection” and whether what is provided by said government is within that
7 definition. I define EVERYTHING instituted by the present de facto federal government as an injury and an act of
8 international terrorism not worthy of my financial support. If what a de facto government provides is not within my definition
9 of “protection”, then like every other private business, I have the unalienable right to FIRE them as my protector by simply
10 changing my status on government forms as an expression of my unalienable right to disassociate and not contract. To argue
11 to the contrary is to unconstitutionally impute supernatural powers to government that no private human being has, and
12 institute a state-sponsored civil religion that “worships” corrupted rulers as a superior being. That satanic religion is described
13 below:

Socialism: The New American Civil Religion, Form #05.016
<http://sedm.org/Forms/FormIndex.htm>

14 The status that I choose is how I exercise my UNALIENABLE right to both contract and associate for protection. Protecting
15 my PRIVATE right to contract or not contract, and to associate or disassociate is the very PURPOSE of the establishment of
16 all civil government. That is why the First Amendment is the FIRST amendment: Because the first thing you MUST do
17 when forming a new political group or government is give everyone the right to NOT join with, contract with, or associate
18 with that government. This is exhaustively proven in:

Your Exclusive Right to Declare or Establish Your Civil Status, Form #13.008
<http://sedm.org/Forms/FormIndex.htm>

19 By refusing to recognize my voluntary choice of status, de facto officers instituting this unlawful enforcement action are
20 interfering with my UNALIENABLE right to NOT associate with and NOT contract with a corrupted national government.
21 The Bible makes disassociating with all governments my religious duty, and so the criminal de factos are therefore also
22 interfering with the free exercise of my religion in violation of the Religious Freedom Restoration Act, 42 U.S.C. Chapter
23 21B. The only thing I am allowed to be under the private law “protection racket” franchise that a corrupted government calls
24 “domicile” is a nonresident and a “nontaxpayer”, and that corrupted government is STEALING, enslaving, and kidnapping
25 my identity to not respect that choice.

26 *“Do you not know that friendship with the world is enmity with God? Whoever therefore wants to be a friend
27 [“citizen”, “resident”, “taxpayer”, “inhabitant”, or “subject” under a king or political ruler] of the world [or
28 any man-made kingdom other than God’s Kingdom] makes himself an enemy of God.”
29 [James 4:4, Bible, NKJV]*

31 *“You shall make no covenant [contract or franchise] with them [foreigners, pagans], nor with their [pagan
32 government] gods [laws or judges]. They shall not dwell in your land [and you shall not dwell in theirs by
33 becoming a “resident” in the process of contracting with them], lest they make you sin against Me [God]. For
34 if you serve their gods [under contract or agreement or franchise], it will surely be a snare to you.”
35 [Exodus 23:32-33, Bible, NKJV]*

37 *“Pure and undefiled religion before God and the Father is this: to visit orphans and widows in their trouble, and
38 to keep oneself unspotted from the world [the obligations and concerns of the world].”
39 [James 1:27, Bible, NKJV]*

41 *“You shall have no other gods [including political rulers, governments, or Earthly laws] before Me [or My
42 commandments].”
43 [Exodus 20:3, Bible, NKJV]*

45 *“Then all the elders of Israel gathered together and came to Samuel [the priest in a Theocracy] at Ramah, and
46 said to him, ‘Look, you [the priest within a theocracy] are old, and your sons do not walk in your ways. Now
47 make us a king [or political ruler] to judge us like all the nations [and be OVER them]’.*

1 "But the thing displeased Samuel when they said, 'Give us a king [or political ruler] to judge us.' So Samuel
2 prayed to the Lord. And the Lord said to Samuel, "Hear the voice of the people in all that they say to you; for
3 they have rejected Me [God], that I should not reign over them. According to all the works which they have
4 done since the day that I brought them up out of Egypt, even to this day—with which they have forsaken Me
5 [God as their ONLY King, Lawgiver, and Judge] and served other gods—so they are doing to you also
6 [government or political rulers becoming the object of idolatry]."
7 [1 Sam. 8:4-8, Bible, NKJV]

9 "Do not walk in the statutes of your fathers [the heathens], nor observe their judgments, nor defile yourselves
10 with their [pagan government] idols. I am the LORD your God: Walk in My statutes, keep My judgments, and do
11 them; hallow My Sabbaths, and they will be a sign between Me and you, that you may know that I am the LORD
12 your God."
13 [Ezekiel 20:10-20, Bible, NKJV]

15 "Has the LORD as great delight in burnt offerings and sacrifices,
16 As in obeying the voice of the LORD?
17 Behold, to obey is better than sacrifice,
18 And to heed than the fat of rams.
19 For rebellion is as the sin of witchcraft,
20 And stubbornness is as iniquity and idolatry.
21 Because you have rejected the Word [and Law] of the LORD,
22 He also has rejected you from being king [and sovereign over your government and your public servants]."
23 [1 Sam. 15:22-23, Bible, NKJV]

25 "For this is the covenant that I will make with the house of Israel after those days, says the LORD: I will put
26 My laws in their mind and write them on their hearts; and I will be their God, and they shall be My people."
27 [Heb. 8:10, Bible, NKJV]

29 "Therefore, my brethren, you also have become dead to the law [man's law] through the body of Christ [by
30 shifting your legal domicile to the God's Kingdom], that you may be married to another—to Him who was raised
31 from the dead, that we should bear fruit [as agents, fiduciaries, and trustees] to God. For when we were in the
32 flesh, the sinful passions which were aroused by the law were at work in our members to bear fruit to death. But
33 now we have been delivered from the law, having died to what we were held by, so that we should serve in the
34 newness of the Spirit [and newness of the law, God's law] and not in the oldness of the letter."
35 [Rom. 7:4-6, Bible, NKJV]

37 "The wicked shall be turned into hell, And all the nations [and peoples] that forget [or disobey] God [or His
38 commandments]."
39 [Psalm 9:17, Bible, NKJV]

41 "Above all, you must live as citizens of heaven [INSTEAD of citizens of earth. You can only be a citizen of
42 ONE place at a time because you can only have a domicile in one place at a time], conducting yourselves in a
43 manner worthy of the Good News about Christ. Then, whether I come and see you again or only hear about you,
44 I will know that you are standing together with one spirit and one purpose, fighting together for the faith, which
45 is the Good News."
46 [Philippians 1:27, Bible, NLT]

48 "And when you saw that Nahash king of the Ammonites came against you, you said to me, 'No, but a king shall
49 reign over us,' when the Lord your God was your king. [...]

50 And all the people said to Samuel, "Pray for your servants to the Lord your God, that we may not die; for we
51 have added to all our sins the evil of asking a king [or political ruler above us] for ourselves."
52 [1 Sam. 12:12, 19, Bible, NKJV]

54 "For whoever does the will of God is My brother and My sister and mother."
55 [Jesus, in Mark 3:35, NKJV]

57 "And have no fellowship [or association] with the unfruitful works of [government] darkness, but rather
58 reprove [rebuke and expose] them."
59 [Eph. 5:11, Bible, NKJV]

1

2 "But if you are led by the Spirit, you are not under the law [man's law]."
3 [Gal. 5:18, Bible, NKJV]
4

5 "Shall the throne of iniquity [the U.S. Congress and the federal judiciary], which devises evil by [obfuscating
6 the] law [to expand their jurisdiction and consolidate all economic power in their hands by taking it away from
7 the states], have fellowship with You? They gather together against the life of the righteous, and condemn
8 innocent blood [of "nontaxpayers" and persons outside their jurisdiction, which is an act of extortion and
9 racketeering]. But the Lord has been my defense, and my God the rock of my refuge. He has brought on them
10 their own iniquity, and shall cut them off in their own wickedness; the Lord our God [and those who obey Him
11 and His word] shall cut them off [from power and from receiving illegal bribes cleverly disguised by an
12 obfuscated law as legitimate "taxes"]."
13 [Psalm 94:20-23, Bible, NKJV. QUESTION FOR DOUBTERS: Who else BUT Congress and the judiciary can
14 devise "evil by law"?]
15

16 "Come out from among them [the unbelievers and government idolaters]
17 And be separate, says the Lord.
18 Do not touch [or contract with] what is unclean,
19 And I will receive you.
20 I will be a Father to you,
21 And you shall be my sons and daughters,
22 Says the Lord Almighty."
23 [2 Corinthians 6:17-18, Bible, NKJV]
24

25 "Nevertheless, God's solid foundation stands firm, sealed with this inscription: 'The Lord knows those who are
26 His,' and, 'Everyone who confesses the name of the Lord must turn away from [not associate with or subsidize]
27 wickedness [wherever it is found, and especially in government].'"
28 [2 Tim. 2:19, Bible, NKJV]

29 Montesquieu, the author of The Spirit of Laws which was one of the documents the Founding Fathers used to write the
30 Constitution, admitted that franchises and the government "benefits" that implement them are the method of choice to subvert
31 and DESTROY any government or state and by condoning or conspiring in this endeavor, the de facto officers are therefore
32 committing TREASON:

33 "The principle of democracy is corrupted not only when the spirit of equality is extinct [BECAUSE OF
34 FRANCHISES!], but likewise when they fall into a spirit of extreme equality, and when each citizen would
35 fain be upon a level with those whom he has chosen to command him. Then the people, incapable of bearing
36 the very power they have delegated, want to manage everything themselves, to debate for the senate, to execute
37 for the magistrate, and to decide for the judges. When this is the case, virtue can no longer subsist in the
38 republic. The people are desirous of exercising the functions of the magistrates, who cease to be revered. The
39 deliberations of the senate are slighted; all respect is then laid aside for the senators, and consequently for old
40 age. If there is no more respect for old age, there will be none presently for parents; deference to husbands will
41 be likewise thrown off, and submission to masters. This license will soon become general, and the trouble of
42 command be as fatiguing as that of obedience. Wives, children, slaves will shake off all subjection. No longer will
43 there be any such thing as manners, order, or virtue.

44 We find in Xenophon's Banquet a very lively description of a republic in which the people abused their equality.
45 Each guest gives in his turn the reason why he is satisfied. "Content I am," says Chamides, "because of my
46 poverty. When I was rich, I was obliged to pay my court to informers, knowing I was more liable to be hurt by
47 them than capable of doing them harm. The republic constantly demanded some new tax of me; and I could not
48 decline paying. Since I have grown poor, I have acquired authority; nobody threatens me; I rather threaten
49 others. I can go or stay where I please. The rich already rise from their seats and give me the way. I am a king.
50 I was before a slave: I paid taxes to the republic, now it maintains [PAYS "BENEFITS" TO] me: I am no longer
51 afraid of losing: but I hope to acquire."

52 The people fall into this misfortune when those in whom they confide, desirous of concealing their own corruption,
53 endeavour to corrupt them. To disguise their own ambition, they speak to them only of the grandeur of the state;
54 to conceal their own avarice, they incessantly flatter theirs.

55 The corruption will increase among the corruptors, and likewise among those who are already corrupted. The
56 people will divide the public money among themselves [to pay "BENEFITS"], and, having added the
57 administration of affairs to their indolence, will be for blinding their poverty with the amusements of luxury.
58 But with their indolence and luxury, nothing but the public treasure ["BENEFITS"] will be able to satisfy
59 their demands.

1 *We must not be surprised to see their suffrages [VOTES at the ballot box] given for money /GOVERNMENT*
2 *"BENEFITS" UNDER A FRANCHISE]. It is impossible to make great largesses to the people without great*
3 *extortion: and to compass this, the state must be subverted. The greater the advantages they seem to derive*
4 *from their liberty, the nearer they approach towards the critical moment of losing it. Petty tyrants arise who*
5 *have all the vices of a single tyrant. The small remains of liberty soon become insupportable; a single tyrant*
6 *starts up, and the people are stripped of everything, even of the profits of their corruption."*

7 *[The Spirit of Laws, Baron de Montesquieu.*
8 SOURCE: http://famguardian.org/Publications/SpiritOfLaws/sol_08.htm

9 So Montesquieu clearly states that franchises and the “benefits” that implement and pay for them will subvert the state. What
10 he means is that it will destroy or undermine the sovereignty of the “state”, which is “We the People” in this country. This
11 is done by making them the prey of greedy judges and lawyers with a financial conflict of interest who are more interested
12 in expanding their paycheck and their importance than in advancing the purpose of law, which is to protect your PRIVATE
13 rights by keeping them from being converted to PUBLIC rights and franchises without your consent. A “subverted” state is
14 called a “de facto state”. The methods by which a de jure state is converted into a de facto state are exhaustively described
15 in the following document:

De Facto Government Scam, Form #05.043
<http://sedm.org/Forms/FormIndex.htm>

16 What the de facto officers and terrorists are doing to enforce federal franchises outside of federal territory is to subvert states
17 of the Union in what amounts to an “invasion” by a legislatively foreign power described in Article 4, Section 4 of the
18 Constitution. They are “invading” rather than protecting states of the union from invasion, and hence have become predators
19 rather than protectors. The de facto officers undertaking this criminal and illegal enforcement action:

- 20 1. Seek to replace rights with statutory privileges, franchises, and public rights in what amounts to a conspiracy against
21 rights. The only place an unalienable right can be given up is among those domiciled on federal territory not protected
22 by the Constitution. Alienated an unalienable right elsewhere is a breach of fiduciary duty by trustees of the public
23 trust under the Constitution trust indenture.

24 *"In the matter of taxation, every privilege is an injustice."*
25 *[Voltaire]*

26 *"It would be a palpable incongruity to strike down an act of state legislation which, by words of express*
27 *divestment, seeks to strip the citizen of rights guaranteed by the federal Constitution, but to uphold an act by*
28 *which the same result is accomplished under the guise of a surrender of a right in exchange for a valuable*
29 *privilege which the state threatens otherwise to withhold. It is not necessary to challenge the proposition that,*
30 *as a general rule, the state, having power to deny a privilege altogether, may grant it upon such conditions as*
31 *it sees fit to impose. But the power of the state in that respect is not unlimited, and one of the limitations is*
32 *that it may not impose conditions which require the relinquishment of Constitutional rights. If the state may*
33 *compel the surrender of one constitutional right as a condition of its favor, it may, in like manner, compel a*
34 *surrender of all. It is inconceivable that guarantees embedded in the Constitution of the United States may*
35 *thus be manipulated out of existence.*

36 *[Frost v. Railroad Commission, 271 U.S. 583, 46 S.Ct. 605 (1926)]*

- 37 2. Seek to illegally pay “benefits” which are really nothing more than bribes to state officials. Everyone who participates
38 in their respective state of the Union as either a voter or a jurist is, in fact, a state official. The bribes are illegal
39 because such benefits per statute can only be paid to statutory but not constitutional states, and you are using word
40 games to confuse the two so you can enslave foreign states.

41 *"A tax, in the general understanding of the term and as used in the constitution, signifies an exaction for the*
42 *support of the government. The word has never thought to connote the expropriation of money from one group*
43 *for the benefit of another."*
44 *[U.S. Supreme Court in United States v. William M. Butler, 297 U.S. 1 (1936)]*

- 45 3. Intend to use the bribes called “benefits” to corrupt those within the state government who are legislatively foreign in
46 relation to you in order to cause them to condone your illegal and extraterritorial enforcement actions.

47 *"The king establishes the land by justice, but he who receives bribes overthrows it."*
48 *[Prov. 29:4, Bible, NKJV]*

- 1 Remember: All “taxpayers” are public officers and therefore “public officials” per statute. This is a criminal violation
2 of:
3 3.1. 18 U.S.C. §201: Bribery of public officials and witnesses. State officials are public officials, and “benefits” are
4 the bribe. Even jurists are identified in this section as public officials. Hence, it is a criminal conflict of interest
5 for anyone who receives federal benefits to participate as either a jurist or a judge in any controversy involving
6 “benefits” or the taxes that pay for them. It is also a violation of 28 U.S.C. §144 and 455 for a judge who has
7 such a conflict of interest to officiate over such a controversy.
8 3.2. 18 U.S.C. §208. Acts affecting a personal financial interest.
9 3.3. 18 U.S.C. §210: Offer to procure appointive public office. The IRS is using federal benefits and tax forms as a
10 way to bribe otherwise private people into become “public officers”, which the code refers to as a “trade or
11 business”.
12 3.4. 18 U.S.C. §211: Acceptance or solicitation to obtain appointive public office. Federal tax forms are being used
13 against those in a foreign jurisdiction to bribe them with statutory “benefits” under 26 U.S.C. §162 that they in
14 fact don’t qualify for as an inducement to become a public officer called a “taxpayer”.
15 3.5. 18 U.S.C. §912: Impersonating a public officer. Those who use tax forms to elect themselves unlawfully into
16 public office are illegally impersonating a public officer.

17 4. **No enforcement authority within constitutional states of the Union**⁸

18 The following facts prove that IRS has no authority to enforce the Internal Revenue Code in a Constitutional State, that it
19 was not lawfully created, has no authority to even exist:

- 20 1. The IRS falsely claims that the Sixteenth Amendment authorized them to collect taxes in constitutional states of the
21 Union, but the U.S. Supreme Court has repeatedly held that the Sixteenth Amendment created NO NEW TAXING
22 POWERS:

23 *“..by the previous ruling it was settled that the provisions of the Sixteenth Amendment conferred no new power
24 of taxation but simply prohibited the previous complete and plenary power of income taxation possessed by
25 Congress from the beginning from being taken out of the category of indirect taxation to which it inherently
26 belonged and being placed in the category of direct taxation subject to apportionment by a consideration of the
27 sources from which the income was derived, that is by testing the tax not by what it was -- a tax on income, but
28 by a mistaken theory deduced from the origin or source of the income taxed.”*
29 [Stanton v. Baltic Mining, 240 U.S. 103 (1916)]

- 30 2. Congress has never expressly invoked Article III powers to enact or enforce the Internal Revenue Code, nor has the
31 U.S. Supreme Court every acknowledged the exercise of IRS Enforcement authority as an Article III subject matter.
32 Hence the code is only for use WITHIN the government, as acknowledged in 26 U.S.C. §7441, which identifies the
33 Tax Court authority as deriving from Article I, instead of Article III.
34 3. Even when tax cases are heard in District Courts, they are acting in an Article I capacity in administering franchises as
35 an administrative arbitration board just like the U.S. Tax Court, and not in an Article III capacity. See:

The Tax Court SCAM, Form #05.039
<https://sedm.org/Forms/FormIndex.htm>

- 36 4. It is a criminal and civil offense for judges in U.S. District Court to be “taxpayers” and at the same time here a case
37 relating to a reduction of their salary by virtue of a defendant before them who refuses to pay “their fair share”, even
38 though it is perfectly lawful to do so. See 28 U.S.C. §144, 455, and 18 U.S.C. §208. See also [Lucas v. Earl, 281 U.S. 111 \(1930\)](#), [O'Malley v. Woodrough, 307 U.S. 277 \(1939\)](#) and later in [Hatter v. U.S., 532 U.S. 557 \(2001\)](#). Only by
39 packing the U.S. Supreme Court under Franklin Roosevelt were the socialists able to corrupt the judges by making
40 them into “taxpayers” as described in the above cases. The only remedy for this problem of biased triers of fact and is
41 to allow juries to try both the law AND the facts, and to override the judge, and to ensure that the judge cannot exclude
42 exculpatory evidence relating to government wrongdoing.

43 *“It is left... to the juries, if they think the permanent judges are under any bias whatever in any cause, to take
44 on themselves to judge the law as well as the fact. They never exercise this power but when they suspect
45 partiality in the judges; and by the exercise of this power they have been the firmest bulwarks of English
46 liberty.”*
47 [Thomas Jefferson to Abbe Arnoux, 1789. ME 7:423, Papers 15:283]

48 ⁸ For an exhaustive treatment of the subject of this section, see AND REBUT: [Federal Enforcement Authority Within States of the Union](#), Form #05.032;
<https://sedm.org/Forms/FormIndex.htm>.

1 "It has long been my opinion, and I have never shrunk from its expression,... that the germ of dissolution of our
2 Federal Government is in the constitution of the Federal Judiciary—an irresponsible body (for impeachment
3 is scarcely a scarecrow), working like gravity by night and by day, gaining a little today and a little tomorrow,
4 and advancing its noiseless step like a thief over the field of jurisdiction until all shall be usurped from the
5 States and the government be consolidated into one. To this I am opposed."
6 [Thomas Jefferson to Charles Hammond, 1821. ME 15:331]

7 "There is no danger I apprehend so much as the consolidation of our government by the noiseless and therefore
8 unalarmining instrumentality of the Supreme Court."
9 [Thomas Jefferson to William Johnson, 1823. ME 15:421]

- 10 5. The U.S. Supreme Court has stated repeatedly that the United States federal government is without ANY legislative
11 jurisdiction within the exterior boundaries of a sovereign state of Union:

12 "*The difficulties arising out of our dual form of government and the opportunities for differing opinions*
13 *concerning the relative rights of state and national governments are many; but for a very long time this court*
14 *has steadfastly adhered to the doctrine that the taxing power of Congress does not extend to the states or their*
15 *political subdivisions.* The same basic reasoning which leads to that conclusion, we think, requires like limitation
16 upon the power which springs from the bankruptcy clause. *United States v. Butler, supra.*"
17 [Ashton v. Cameron County Water Improvement District No. 1, 298 U.S. 513, 56 S.Ct. 892 (1936)]

19 "*It is no longer open to question that the general government, unlike the states, Hammer v. Dagenhart, 247 U.S.*
20 *251, 275, 38 S.Ct. 529, 3 A.L.R. 649, Ann.Cas.1918E 724, possesses no inherent power in respect of the internal*
21 *affairs of the states; and emphatically not with regard to legislation.*"
22 [Carter v. Carter Coal Co., 298 U.S. 238, 56 S.Ct. 855 (1936)]

23 If you meet with someone from the IRS, ask them whether the Internal Revenue Code qualifies as "legislation" within
24 the meaning of the above rulings. Tell them you aren't interested in court cases because judges cannot make law or
25 create jurisdiction where none exists.

- 26 6. 40 U.S.C. §3112 creates a presumption that the United States government does not have jurisdiction unless it
27 specifically accepts jurisdiction over lands within the exterior limits of a state of the Union:

28 TITLE 40 - PUBLIC BUILDINGS, PROPERTY, AND WORKS
29 SUBTITLE II - PUBLIC BUILDINGS AND WORKS
30 PART A - GENERAL
31 CHAPTER 31 - GENERAL
32 SUBCHAPTER II - ACQUIRING LAND
33 Sec. 3112. Federal jurisdiction

34 (a) Exclusive Jurisdiction Not Required. - It is not required that the Federal Government obtain exclusive
35 jurisdiction in the United States over land or an interest in land it acquires.

36 (b) Acquisition and Acceptance of Jurisdiction. - When the head of a department, agency, or independent
37 establishment of the Government, or other authorized officer of the department, agency, or independent
38 establishment, considers it desirable, that individual may accept or secure, from the State in which land or an
39 interest in land that is under the immediate jurisdiction, custody, or control of the individual is situated, consent
40 to, or cession of, any jurisdiction over the land or interest not previously obtained. The individual shall indicate
41 acceptance of jurisdiction on behalf of the Government by filing a notice of acceptance with the Governor of the
42 State or in another manner prescribed by the laws of the State where the land is situated.

43 (c) Presumption. - It is conclusively presumed that jurisdiction has not been accepted until the Government
44 accepts jurisdiction over land as provided in this section.

45 [SOURCE: <https://www.law.cornell.edu/uscode/text/4/3112>]

- 46 7. The Uniform Commercial Code defines the term "United States" as the District of Columbia:

47 Uniform Commercial Code (U.C.C.)
48 § 9-307. LOCATION OF DEBTOR.

49 (h) [Location of United States.]

50 The United States is located in the District of Columbia.

51 [SOURCE:

52 <http://www.law.cornell.edu/ucc/search/display.html?terms=district%20of%20columbia&url=/ucc/9/article9.htm#s9-307>

- 1 8. [Article 1](#), Section 8, Clause 17 of the Constitution expressly limits the territorial jurisdiction of the federal government
2 to the ten square mile area known as the District of Columbia. Extensions to this jurisdiction arose at the signing of the
3 Treaty of Peace between the King of Spain and the United States in Paris France, which granted to the United States
4 new territories such as Guam, Cuba, the Philippines, etc.
5 9. [4 U.S.C. §72](#) limits the exercise of all “public offices” and the application of their laws to the District of Columbia and
6 NOT elsewhere except as expressly provided by Congress.

7 [TITLE 4 > CHAPTER 3 > § 72](#)
8 [§ 72. Public offices; at seat of Government](#)

9 *All offices attached to the seat of government shall be exercised in the District of Columbia, and not elsewhere,
10 except as otherwise expressly provided by law.*

- 11 10. Pursuant to the legislative notes under 1 U.S.C. §204, the entire Internal Revenue Code is not positive law, but “*prima
12 facie* law”. This means the entire title is a big statutory PRESUMPTION that could not therefore apply to those
13 protected by the Constitution. The Constitution forbids such conclusive presumptions:

14 *“Prima facie. Lat. At first sight on the first appearance; on the face of it; so far as can be judged from the first
15 disclosure; presumably; a fact presumed to be true unless disproved by some evidence to the contrary. State ex
16 rel. Herbert v. Whims, 68 Ohio.App. 39, 38 N.E.2d. 596, 499, 22 O.O. 110. See also Presumption.”
17 [Black’s Law Dictionary, Sixth Edition, p. 1189]*

18 _____
19 (1) [8:4993] **Conclusive presumptions affecting protected interests:**

20 *A conclusive presumption may be defeated where its application would impair a party's constitutionally-protected
21 liberty or property interests. In such cases, conclusive **presumptions have been held to violate a party's due
22 process and equal protection rights.** [Vlandis v. Kline (1973) [412 U.S. 441](#), 449, 93 S.Ct. 2230, 2235; Cleveland
23 Bed. of Ed. v. LaFleur (1974) [414 U.S. 632](#), 639-640, 94 S.Ct. 1208, 1215-presumption under Illinois law that
24 unmarried fathers are unfit violates process]
25 [[Federal Civil Trials and Evidence, Rutter Group, paragraph 8:4993, p. 8K-34](#)]*

26 _____
27 **Statutes creating permanent irrebuttable presumptions have long been disfavored under the Due Process
28 Clauses of the Fifth and Fourteenth Amendments.** In [Heiner v. Donnan, 285 U.S. 312, 52 S.Ct. 358, 76 L.Ed.
29 772 \(1932\)](#), the Court was faced with a constitutional challenge to a federal statute that created a conclusive
30 presumption that gifts made within two years prior to the donor's death were made in contemplation of death,
31 thus requiring payment by his estate of a higher tax. In holding that this irrefutable assumption was so arbitrary
32 and unreasonable as to deprive the taxpayer of his property without due process of law, the Court stated that it
33 had ‘held more than once that a statute creating a presumption which operates to deny a fair opportunity to rebut
34 it violates the due process clause of the Fourteenth Amendment.’ [Id.](#), at 329, 52 S.Ct., at 362. See, e.g., [Schlesinger
35 v. Wisconsin, 270 U.S. 230, 46 S.Ct. 260, 70 L.Ed. 557 \(1926\); Hooper v. Tax Comm'n, 284 U.S. 206, 52 S.Ct.
36 120, 76 L.Ed. 248 \(1931\).](#) See also [Tot v. United States, 319 U.S. 463, 468-469, 63 S.Ct. 1241, 1245-1246, 87
37 L.Ed. 1519 \(1943\); Leary v. United States, 395 U.S. 6, 29-53, 89 S.Ct. 1532, 1544-1557, 23 L.Ed.2d. 57 \(1969\).](#)
38 Cf. [Turner v. United States, 396 U.S. 398, 418-419, 90 S.Ct. 642, 653-654, 24 L.Ed.2d. 610 \(1970\).](#)
39 [Vlandis v. Kline, 412 U.S. 441 (1973)]

40 _____
41 *“The power to create presumptions is not a means of escape from constitutional restrictions.”
42 [Bailey v. Alabama, [219 U.S. 219](#), 238, et seq., 31 S.Ct. 145; Manley v. Georgia, [279 U.S. 1](#), 5-6, 49 S.Ct. 215]*

- 43 11. The Internal Revenue Code Subtitle A places the income tax primarily upon a “trade or business”. The U.S. Supreme
44 Court expressly stated that Congress may not establish a “trade or business” in a state of the Union and tax it.

45 *“Congress cannot authorize a **trade or business** within a State in order to tax it.”
46 [License Tax Cases, [72 U.S. 462](#), 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866)]*

- 47 12. A “trade or business” is defined as the “functions of a public office” in [26 U.S.C. §7701\(a\)\(26\)](#). See:

The Trade or Business Scam, Form #05.001
<http://sedm.org/Forms/FormIndex.htm>

- 1 13. The IRS and the DOJ have been repeatedly asked for the statute which “expressly extends” the “public office” that is
2 the subject of the tax upon “trade or business” activities within states of the Union. NO ONE has been able to produce
3 such a statute because IT DOESN’T EXIST. There is no provision of law which “expressly extends” the enforcement
4 of Subtitle A of the Internal Revenue Code to any state of the Union. Therefore, IRS jurisdiction does not exist there.

5 *“Expressio unius est exclusio alterius. A maxim of statutory interpretation meaning that the expression of one*
6 *thing is the exclusion of another.* Burgin v. Forbes, 293 Ky. 456, 169 S.W.2d. 321, 325; Newblock v. Bowles,
7 *170 Okl. 487, 40 P.2d. 1097, 1100. Mention of one thing implies exclusion of another. When certain persons or*
8 *things are specified in a law, contract, or will, an intention to exclude all others from its operation may be*
9 *inferred.* Under this maxim, if statute specifies one exception to a general rule or assumes to specify the effects
10 of a certain provision, other exceptions or effects are excluded.”
11 *[Black’s Law Dictionary, Sixth Edition, p. 581]*

- 12 14. [48 U.S.C. §1612](#) expressly extends the enforcement of the criminal provisions of the Internal Revenue Code to the
13 Virgin Islands and is the only enactment of Congress that extends enforcement of any part of the Internal Revenue
14 Code to any place outside the District of Columbia.
15 15. The U.S. Supreme Court commonly refers to states of the Union as “foreign states”. To wit:

16 *We have held, upon full consideration, that although under existing statutes a circuit court of the United States
17 has jurisdiction upon habeas corpus to discharge from the custody of state officers or tribunals one restrained of
18 his liberty in violation of the Constitution of the United States, it is not required in every case to exercise its power
19 to that end immediately upon application being made for the writ. ‘We cannot suppose,’ this court has said, ‘that
20 Congress intended to compel those courts, by such means, to draw to themselves, in the first instance, the control
21 of all criminal prosecutions commenced in state courts exercising authority within the same territorial limits,
22 where the accused claims that he is held in custody in violation of the Constitution of the United States. The
23 injunction to hear the case summarily, and thereupon ‘to dispose of the party as law and justice require’ [R. S.
24 761], does not deprive the court of discretion as to the time and mode in which it will exert the powers conferred
25 upon it. That discretion should be exercised in the light of the relations existing, under our system of government,
26 between the judicial tribunals of the Union and of the states, and in recognition of the fact that the public good
27 requires that those relations be not disturbed by unnecessary conflict between courts equally bound to guard and
28 protect rights secured by the Constitution. When the petitioner is in custody by state authority for an act done
29 or omitted to be done in pursuance of a law of the United States, or of an order, process, or decree of a court
30 or judge thereof; or where, being a subject or citizen of a foreign state, and domiciled therein, he is in custody,
31 under like authority, for an act done or omitted under any alleged right, title, authority, privilege, protection,
32 or exemption claimed under the commission, or order, or sanction of any foreign state, or under color thereof,
33 the validity and effect whereof depend upon the law of nations; in such and like cases of urgency, involving
34 the authority and operations of the general government, or the obligations of this country to, or its relations
35 with, foreign nations, [180 U.S. 499, 502] the courts of the United States have frequently interposed by writs
36 of habeas corpus and discharged prisoners who were held in custody under state authority. So, also, when they
37 are in the custody of a state officer, it may be necessary, by use of the writ, to bring them into a court of the United
38 States to testify as witnesses.’ Ex parte Royal, [117 U.S. 241, 250](#), 29 S.L.Ed. 868, 871, 6 Sup.Ct.Rep. 734; Ex
39 parte Fonda, [117 U.S. 316, 318](#), 29 S.L.Ed. 994, 6 Sup.Ct.Rep. 848; Re Duncan, [139 U.S. 449](#), 454, sub nom.
40 Duncan v. McCall, 35 L.Ed. 219, 222, 11 Sup.Ct.Rep. 573; Re Wood, [140 U.S. 278](#), 289, Sub nom. Wood v.
41 Bursh, 35 L.Ed. 505, 509, 11 Sup.Ct.Rep. 738; McElvaine v. Brush, [142 U.S. 155, 160](#), 35 S.L.Ed. 971, 973, 12
42 Sup.Ct.Rep. 156; Cook v. Hart, [146 U.S. 183, 194](#), 36 S.L.Ed. 934, 939, 13 Sup.Ct.Rep. 40; Re Frederick, [149](#)
43 U.S. 70, 75, 37 S.L.Ed. 653, 656, 13 Sup.Ct.Rep. 793; New York v. Eno, [155 U.S. 89, 96](#), 39 S.L.Ed. 80, 83, 15
44 Sup.Ct.Rep. 30; Pepke v. Cronan, [155 U.S. 100](#), 39 L.Ed. 84, 15 Sup.Ct.Rep. 34; Re Chapman, [156 U.S. 211,](#)
45 [216](#), 39 S.L.Ed. 401, 402, 15 Sup.Ct.Rep. 331; Whitten v. Tomlinson, [160 U.S. 231, 242](#), 40 S.L.Ed. 406, 412, 16
46 Sup.Ct.Rep. 297; Iasigi v. Van De Carr, [166 U.S. 391, 395](#), 41 S.L.Ed. 1045, 1049, 17 Sup.Ct.Rep. 595; Baker
47 v. Grice, [169 U.S. 284, 290](#), 42 S.L.Ed. 748, 750, 18 Sup.Ct.Rep. 323; Tinsley v. Anderson, [171 U.S. 101, 105](#),
48 43 S.L.Ed. 91, 96, 18 Sup.Ct.Rep. 805; Fitts v. McGhee, [172 U.S. 516, 533](#), 43 S.L.Ed. 535, 543, 19 Sup.Ct.Rep.
49 269; Markuson v. Boucher, [175 U.S. 184](#), 44 L.Ed. 124, 20 Sup.Ct.Rep. 76.
50 *[State of Minnesota v. Brundage, 180 U.S. 499 (1901)]**

- 51 16. [The Federal Register Act, 44 U.S.C. §1505\(a\)](#), and the [Administrative Procedures Act, 5 U.S.C. §553\(a\)](#) both require
52 that when a federal agency wishes to enforce any provision of statutory law within a state of the Union, it must write
53 proposed implementing regulations, publish them in the Federal Register, and thereby give the public opportunity for
54 “notice and comment”. Notice that 44 U.S.C. §1508 says that the Federal Register is the official method for providing
55 “notice” of laws that will be enforced in “states of the Union”. There are no implementing regulations authorizing the
56 enforcement of most enforcement provisions of the Internal Revenue Code within any state of the Union, and therefore
57 it cannot be enforced against the general public domiciled within states of the Union. See the following for exhaustive
58 proof:

IRS Due Process Meeting Handout, Form #03.008
<http://sedm.org/Forms/FormIndex.htm>

- 1 17. Various provisions of law indicate that when implementing regulations authorizing enforcement have NOT been
2 published in the Federal Register, then the statutes cited as authority may NOT prescribe a penalty or adversely affect
3 rights protected by the Constitution of the United States:

4 [TITLE 5 > PART I > CHAPTER 5 > SUBCHAPTER II > § 552](#)
5 [§ 552. Public information; agency rules, opinions, orders, records, and proceedings](#)

6 (a)(1) Except to the extent that a person has actual and timely notice of the terms thereof, **a person may not in**
7 **any manner be required to resort to, or be adversely affected by, a matter required to be published in the**
8 **Federal Register and not so published.** For the purpose of this paragraph, matter reasonably available to the
9 class of persons affected thereby is deemed published in the Federal Register when incorporated by reference
10 therein with the approval of the Director of the Federal Register.
11

12 [26 C.F.R. §601.702 Publication and public inspection](#)

13 (a)(2)(ii) Effect of failure to publish.

14 Except to the extent that a person has actual and timely notice of the terms of any matter referred to in
15 subparagraph (1) of this paragraph which is required to be published in the Federal Register, such person is not
16 required in any manner to resort to, or be adversely affected by, such matter if it is not so published or is not
17 incorporated by reference therein pursuant to subdivision (i) of this subparagraph. Thus, for example, any
18 such matter which imposes an obligation and which is not so published or incorporated by reference will not
19 adversely change or affect a person's rights.

- 20 18. 44 U.S.C. §1505(a) and 5 U.S.C. §553(a) both indicate that the only case where an enactment of the Congress can be
21 enforced DIRECTLY against persons domiciled in the STATUTORY “United States” and NOT states of the Union
22 absent implementing regulations is for those groups specifically exempted from the requirement. These groups
23 include:

24 18.1. A military or foreign affairs function of the United States. [5 U.S.C. §553](#)(a)(1).

25 18.2. A matter relating to agency management or personnel or to public property, loans, grants, benefits, or contracts. [5](#)
[U.S.C. §553](#)(a)(2).

26 18.3. Federal agencies or persons in their capacity as officers, agents, or employees thereof. [44 U.S.C. §1505](#)(a)(1).

- 27 19. Affiant certifies that he/she does NOT fall within any of the three groups. Even the second item relating to “benefits”
28 could not lawfully apply to a normal human being who never worked in the District of Columbia or the territories (see
29 4 U.S.C. §72) because “benefits” such as Social Security cannot lawfully be offered in states of the Union and therefore
30 the people there, even if they THINK they are eligible, are only so by FIAT and not LAW. Thus, those claiming
31 otherwise are committing FRAUD and turning a society of law into a society of men:
32

33 [Why You Aren't Eligible for Social Security](#), Form #06.001

34 <http://sedm.org/Forms/FormIndex.htm>

- 35 20. The Internal Revenue Code itself defines and limits the term “United States” to include only the District of Columbia
36 and nowhere expands the term to include any state of the Union. Consequently, states of the Union are not included.

37 [TITLE 26 > Subtitle F > CHAPTER 79 > Sec. 7701.](#)
38 [Sec. 7701. - Definitions](#)

39 (a) When used in this title, where not otherwise distinctly expressed or manifestly incompatible with the intent
40 thereof—

41 (9) United States

42 The term "United States" when used in a geographical sense includes only the [States](#) and the District of Columbia.

43 (10) State

44 The term "State" shall be construed to include the District of Columbia, where such construction is necessary to
45 carry out provisions of this title.

46

47 TITLE 4 - FLAG AND SEAL, SEAT OF GOVERNMENT, AND THE STATES
48 CHAPTER 4 - THE STATES
49 [Sec. 110. Same; definitions](#)

(d) The term "State" includes any Territory or possession of the United States.

- 2 21. Neither the IRS nor the federal judiciary are empowered to add ANYTHING to the above geographical definitions or
3 ANY statutory definitions:

"Expressio unius est exclusio alterius. A maxim of statutory interpretation meaning that the expression of one thing is the exclusion of another. Burgin v. Forbes, 293 Ky. 456, 169 S.W.2d 321, 325; Newblock v. Bowles, 170 Okl. 487, 40 P.2d 1097, 1100. Mention of one thing implies exclusion of another. When certain persons or things are specified in a law, contract, or will, an intention to exclude all others from its operation may be inferred. Under this maxim, if statute specifies one exception to a general rule or assumes to specify the effects of a certain provision, other exceptions or effects are excluded."

"When a statute includes an explicit definition, we must follow that definition, even if it varies from that term's ordinary meaning." Meese v. Keene, 481 U.S. 465, 484-485 (1987) ("It is axiomatic that the statutory definition of the term excludes unstated meanings of that term"); Colautti v. Franklin, 439 U.S. at 392-393, n. 10 ("As a rule, 'a definition which declares what a term "means" . . . excludes any meaning that is not stated'"); Western Union Telegraph Co. v. Lenroot, 323 U.S. 490, 502 (1945); Fox v. Standard Oil Co. of N.J., 294 U.S. 87, 95-96 (1935) (Cardozo, J.); see also 2A N. Singer, *Sutherland on Statutes and Statutory Construction* § 47.07, p. 152, and n. 10 (5th ed. 1992) (collecting cases). That is to say, the statute, read "as a whole," post at 998 [530 U.S. 943] (THOMAS, J., dissenting), leads the reader to a definition. That definition does not include the Attorney General's restriction -- "the child up to the head." Its words, "substantial portion," indicate the contrary.

- 21 22. The ability to define terms or ADD to the EXISTING statutory definition of terms is a LEGISLATIVE function that
22 can lawfully and constitutionally be exercised ONLY by the Legislative Branch of the government. The power to
23 define or expand the definition of statutory terms:
24 22.1. CANNOT lawfully be exercised by either a judge or a government prosecutor or the Internal Revenue Service.
25 22.2. CANNOT be exercised by making PRESUMPTIONS about what a term means or by enforcing the COMMON
26 meaning of the term that is already defined in a statute. See [Presumption: Chief Weapon for Unlawfully](#)
27 [Enlarging Federal Jurisdiction, Form #05.017](#):

"It is apparent,' this court said in the Bailey Case (219 U.S. 239 , 31 S.Ct. 145, 151) 'that a constitutional prohibition cannot be transgressed indirectly by the creation of a statutory presumption any more than it can be violated by direct enactment. The power to create presumptions is not a means of escape from constitutional restrictions."

A presumption is an assumption of fact that the law requires to be made from another fact or group of facts found or otherwise established in the action. **A presumption is not evidence.** A presumption is either conclusive or rebuttable. Every rebuttable presumption is either (a) a presumption affecting the burden of producing evidence or (b) a presumption affecting the burden of proof. Calif.Evid.Code, §600.

In all civil actions and proceedings not otherwise provided for by Act of Congress or by the Federal Rules of Evidence, a presumption imposes on the party against whom it is directed the burden of going forward with evidence to rebut or meet the presumption, but does not shift to such party the burden of proof in the sense of the risk of nonpersuasion, which remains throughout the trial upon the party on whom it was originally cast. Federal Evidence Rule 301.

See also Disputable presumption; inference; Juris et de jure; Presumptive evidence; Prima facie; Raise a presumption.
[Black's Law Dictionary, Sixth Edition, p. 1185]

- 22.3. Unlawfully and unconstitutionally violates the [separation of powers](#) when it IS exercised by a judge or government prosecutor. See [Government Conspiracy to Destroy the Separation of Powers, Form #05.023](#).

22.4. Produces the following consequences when it IS exercised by a judge or government prosecutor or administrative agency. The statement below was written by the man who DESIGNED our three branch system of government. He also described in his design how it can be subverted, and corrupt government actors have implemented his techniques for subversion to unlawfully and unconstitutionally expand their power:

"When the legislative and executive powers are united in the same person, or in the same body of magistrates, there can be no liberty; because apprehensions may arise, lest the same monarch or senate should enact tyrannical laws, to execute them in a tyrannical manner."

1 *Again, there is no liberty, if the judiciary power be not separated from the legislative and executive.* Were it joined with the legislative, the life
2 and liberty of the subject would be exposed to arbitrary control; for the judge would be then the legislator. *Were it joined to the executive power,*
3 *the judge might behave with violence and oppression [sound familiar?].*

4 *There would be an end of everything, were the same man or the same body, whether of the nobles or of the people, to exercise those three*
5 *powers, that of enacting laws, that of executing the public resolutions, and of trying the causes of individuals.*"

6 [...]

7 *In what a situation must the poor subject be in those republics! The same body of magistrates are possessed, as executors of the laws, of the*
8 *whole power they have given themselves in quality of legislators. They may plunder the state by their general determinations; and as they*
9 *have likewise the judiciary power in their hands, every private citizen may be ruined by their particular decisions."*

10 /The Spirit of Laws, Charles de Montesquieu, Book XI, Section 6, 1758;

11 SOURCE: http://famguardian.org/Publications/SpiritOfLaws\sol_11.htm

12 Any judge, prosecutor, or clerk in an administrative agency who tries to EXPAND or ADD to statutory definitions is
13 violating all the above. Likewise, anyone who tries to QUOTE a judicial opinion that adds to a statutory definition is
14 violating the separation of powers, usurping authority, and STEALING your property and rights. It is absolutely
15 POINTLESS and an act of ANARCHY, lawlessness, and a usurpation to try to add to statutory definitions.

- 16 23. 26 U.S.C. §7601 authorizes enforcement of the Internal Revenue Code and discovery related to the enforcement only
17 within the bounds of internal revenue districts. Any evidence gathered by the IRS outside the District of Columbia is
18 UNLAWFULLY obtained and in violation of this statute, and therefore inadmissible. See *Weeks v. United States*, 232
19 U.S. 383 (1914), which says that evidence unlawfully obtained is INADMISSIBLE.
20 24. 26 U.S.C. §7621 authorizes the President of the United States to define the boundaries of all internal revenue districts.
21 24.1. The President delegated that authority to the Secretary of the Treasury pursuant to Executive Order 10289.
22 24.2. Neither the President nor his delegate, the Secretary of the Treasury, may establish internal revenue districts
23 outside of the "United States", which is then defined in 26 U.S.C. §7701(a)(9) and (a)(10), 26 U.S.C.
24 §7701(a)(39), and 26 U.S.C. §7408(d) to mean ONLY the District of Columbia.
25 24.3. Congress cannot delegate to the President or the Secretary an authority within states of the Union that it does not
26 have. Congress has NO LEGISLATIVE JURISDICTION within a state of the Union.

27 "It is no longer open to question that the general government, unlike the states, *Hammer v. Dagenhart*, 247 U.S.
28 251, 275, 38 S.Ct. 529, 3 A.L.R. 649, Ann.Cas.1918E 724, possesses no inherent power in respect of the internal
29 affairs of the states; and emphatically not with regard to legislation."
30 /Carter v. Carter Coal Co., 298 U.S. 238, 56 S.Ct. 855 (1936)]

- 31 25. Treasury Order 150-02 abolished all internal revenue districts except that of the District of Columbia.
32 26. IRS is delegate of the Secretary in insular possessions, as "delegate" is defined at 26 U.S.C. §7701(a)(12)(B), but NOT
33 in states of the Union.

34 Based on all the above authorities:

- 35 1. The word "INTERNAL" in the phrase "INTERNAL Revenue Service" means INTERNAL to the federal government or
36 the federal zone. This includes people OUTSIDE the federal zone but who have a domicile there, such as citizens and
37 residents abroad coming under a tax treaty with a foreign country, pursuant to 26 U.S.C. §911. It DOES NOT include
38 persons domiciled in states of the Union, who in fact are not statutory "U.S. citizens" pursuant to 8 U.S.C. §1401, but
39 rather "nationals but not citizens" under federal law. See:

40

<u>Why Domicile and Becoming a "Taxpayer" Require Your Consent</u> , Form #05.002 http://sedm.org/Forms/FormIndex.htm
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- 41 2. The U.S. Supreme Court has repeatedly affirmed that there is no basis to believe that any part of the federal government
42 enjoys any legislative jurisdiction within any state of the Union, including in its capacity as a lawmaker for the general
43 government. This was confirmed by one attorney who devoted his life to the study of Constitutional law below:

44 "§79. [...]There cannot be two separate and independent sovereignties within the same limits or jurisdiction;
45 nor can there be two distinct and separate sources of sovereign authority within the same jurisdiction. The right
46 of commanding in the last resort can be possessed only by one body of people inhabiting the same territory,' and
47 can be exercised only by those intrusted with the execution of such authority."
48 /Treatise on Government, Joel Tiffany, p. 49, Section 78;

SOURCE: <http://famguardian.org/Publications/TreatiseOnGovernment/TreatOnGovt.pdf>

- 1 3. Our public dis-servants have tried to systematically destroy this separation using a combination of LIES,
2 PROPAGANDA in unreliable government publications, and the abuse of “words of art” in the void for vagueness
3 “codes” they write in order to hunt and trap and enslave you like an animal.

4 *But this is a people robbed and plundered;*
5 *All of them are snared in [legal] holes, [by the sophistry of rebellious public “servant” lawyers]*
6 *And they are hidden in prison houses;*
7 *They are for prey, and no one delivers;*
8 *For plunder, and no one says, “Restore!”*
9 *Who among you will give ear to this?*
10 *Who will listen and hear for the time to come?*
11 *Who gave Jacob [Americans] for plunder, and Israel [America] to the robbers?*
12 *Was it not the LORD,*
13 *He against whom we have sinned?*
14 *For they would not walk in His ways,*
15 *Nor were they obedient to His law.*
16 *Therefore He has poured on him the fury of His anger*
17 *And the strength of battle;*
18 *It has set him on fire all around,*
19 *Yet he did not know;*
20 *And it burned him,*
21 *Yet he did not take it to heart.*
22 *[Isaiah 42:22-25, Bible, NKJV]*

23 Your government is a PREDATOR, not a PROTECTOR. Wake up people! If you want to know what your public
24 servants are doing to systematically disobey and destroy the main purpose of the Constitution and destroy your rights in
25 the process, read the following exposes:

26 3.1. Legal Deception, Propaganda, and Fraud, Form #05.014

27 <http://sedm.org/Forms/FormIndex.htm>

28 3.2. Government Conspiracy to Destroy the Separation of Powers, Form #05.023

29 <http://sedm.org/Forms/FormIndex.htm>

- 30 4. The PROPAGANDA you read on the IRS website that contradicts the content of this section honestly (for ONCE!)
31 identifies itself as the equivalent of BUTT WIPE that isn’t worth the paper it is printed on and which you can’t and
32 shouldn’t believe. This BUTT WIPE, incidentally, includes ALL the IRS publications and forms:

33 *“IRS Publications, issued by the National Office, explain the law in plain language for taxpayers and their*
34 *advisors... While a good source of general information, publications should not be cited to sustain a position.”*
35 *[Internal Revenue Manual (I.R.M.) 4.10.7.2.8 (05-14-1999)]*

- 36 5. If you want to know what constitutes a “reasonable source of belief” about federal jurisdiction in the context of taxation,
37 please see the following. Note that it concludes that you CAN’T trust anything a tax professional or government
38 employee or even court below the U.S. Supreme Court says on the subject of taxes, and this conclusion is based on the
39 findings of the courts themselves!

40 Reasonable Belief About Income Tax Liability, Form #05.007

41 <http://sedm.org/Forms/FormIndex.htm>

- 42 For a list of all the ways the corrupted de facto government usurps jurisdiction they do not have and in violation of the
43 Constitution, see:

44 Federal Jurisdiction, Form #05.018

45 <http://sedm.org/Forms/FormIndex.htm>

46 **5. Sovereignty of Affiant**

- 47 In a society populated by sovereigns, the only way a person can lose their rights is to voluntarily contract them away. In that
48 respect, America is what we call “the land of the kings”:

49 *“...at the Revolution, the sovereignty devolved on the people; and they are truly the sovereigns of the country, but*
50 *they are sovereigns without subjects...with none to govern but themselves; the citizens of America are equal as*
51 *fellow citizens, and as joint tenants in the sovereignty.”*
52 *[Chisholm v. Georgia, 2 Dall. (U.S.) 419, 454, 1 L.Ed. 440, 455 @DALL 1793 pp. 471-472]*

1 "Sovereignty itself is, of course, not subject to law, for it is the author and source of law; but in our system, while
2 sovereign powers are delegated to the agencies of government, sovereignty itself remains with the people [WE
3 THE PEOPLE!], by whom and for whom all government exists and acts."
4 [Yick Wo v. Hopkins, 118 U.S. 356, 6 S.Ct. 1064 (1886)]

5 "In common usage, the term 'person' does not include the sovereign, and statutes employing the word are
6 ordinarily construed to exclude it."
7 [Wilson v. Omaha Indian Tribe, [442 U.S. 653](#), 667 (1979)]

8 "Since in common usage the term 'person' does not include the sovereign, statutes employing that term are
9 ordinarily construed to exclude it."
10 [U.S. v. Cooper, [312 U.S. 600](#), 604, 61 S.Ct. 742 (1941)]

11 "In common usage, the term 'person' does not include the sovereign and statutes employing it will ordinarily not
12 be construed to do so."
13 [U.S. v. United Mine Workers of America, [330 U.S. 258](#), 67 S.Ct. 677 (1947)]

14 A "sovereign", and especially a foreign sovereign protected by the Foreign Sovereign Immunities Act, cannot lawfully be
15 compelled or required to surrender any part of that sovereignty unless it has performed an activity that makes it subject to the
16 exceptions found in 28 U.S.C. §1605. The Opposing party has not yet at any time demonstrated any reason to believe that
17 the Affiant is subject to any of these exceptions to the act. Therefore, Affiant must be presumed to be innocent until proven
18 guilty and the institutor of the duress is without authority to proceed lawfully.

19 Any cooperation requested from a foreign sovereign who has not demonstrably made himself subject to any of the exceptions
20 to the act in 28 U.S.C. §1605 must therefore originate from consensual, voluntary action, because he/she/it is outside the
21 legislative jurisdiction of the forum of the Opposing party in this Case:

22 "It is no longer open to question that the general government, unlike the states, Hammer v. Dagenhart, [247 U.S. 251, 275](#), 38 S.Ct. 529, 3 A.L.R. 649, Ann.Cas.1918E 724, possesses no inherent power in respect of the internal affairs of the states; and emphatically not with regard to legislation."
23 [Carter v. Carter Coal Co., [298 U.S. 238](#), 56 S.Ct. 855 (1936)]

27 "Judge Story, in his treatise on the Conflicts of Laws, lays down, as the basis upon which all reasonings on the
28 law of comity must necessarily rest, the following maxims: First 'that every nation possesses an exclusive
29 sovereignty and jurisdiction within its own territory'; secondly, 'that no state or nation can by its laws directly
30 affect or bind property out of its own territory, or bind persons not resident therein, whether they are natural
31 born subjects or others.' The learned judge then adds: 'From these two maxims or propositions there follows a
32 third, and that is that whatever force and obligation the laws of one country have in another depend solely upon
33 the laws and municipal regulation of the latter; that is to say, upon its own proper jurisdiction and polity, and
34 upon its own express or tacit consent.' Story on Conflict of Laws §23."
35 [Baltimore & Ohio Railroad Co. v. Chambers, 73 Ohio.St. 16; 76 N.E. 91; 11 L.R.A., N.S., 1012 (1905)]

36 The real question posed to the recipient in the context of this proceeding is

37 "Why does the I.R.C. NOT qualify as "legislation" under the above ruling of the Supreme Court, and if it is
38 legislation, then what is the origin of jurisdiction being asserted in this case? The only other source of jurisdiction
39 that can exist in this case under F.R.C.P. Rule 17(b) is that of "agency" created by the operation of private law,
40 which implies contractual obligations between the Affiant and the United States. These contractual obligations
41 can only arise through either private contract or federal employment. Affiant has stated in his Original Answer
42 and repeated in responses and motions since that time that he is not a federal "employee" or agent and has no
43 contracts with the federal government. Both the Opposing party and the Court are then asked to produce evidence
44 of the existence of such contract or agency, and if it cannot, to dismiss this case and any associated motions."

45 Affiant has stated repeatedly under penalty of perjury, both orally to the opposition and in his administrative correspondence
46 the following, none of which have been contradicted by the Opposing party with evidence. Consequently, they continue to
47 stand as fact until rebutted with admissible, authenticated evidence from a person with personal knowledge:

- 48 1. He is a fiduciary of God, who is a "nontaxpayer", and therefore we are "nontaxpayers". Our legal status takes on the
49 character of the sovereign who we represent. Therefore, we become "foreign diplomats".

50 "For God is the King of all the earth; Sing praises with understanding."
51 [Psalm 47:7, Bible, NKJV]

1 "For the LORD is our Judge, the LORD is our Lawgiver, the LORD is our King; He will save [and protect] us."
2 [[Isaiah 33:22](#), Bible, NKJV]

- 3 2. Maintains no earthly domicile and accepts earthly legislative protection from no government because God is his only
4 protector and Lawgiver. Instead, his "[domicile](#)" is the kingdom of Heaven and not any man-made government on earth.
5 All he expects is for his natural, Constitutional rights to be respected by the government which has jurisdiction where he
6 happens to temporarily live, and domicile is not necessary in order to invoke the protection of the Constitution.

7 "Where rights secured by the Federal Constitution are involved, there can be no rule-making or legislation [or
8 judge-made law or judicial precedent] which would abrogate them."
9 [[Miranda v. Arizona](#), 384 U.S. 436 (1966)]

10

11 "The very essence of civil liberty certainly consists in the right of every individual [not "[citizen](#)" or "[resident](#)",
12 but "[individual](#)", which includes "[transient foreigners](#)"] to claim the protection of the laws, whenever he receives
13 an injury. One of the first duties of government is to afford that protection."
14 [[Marbury v. Madison](#), 5 U.S. 137, 1 Cranch 137, 2 L.Ed. 60 (1803)]

15

16 "Is any one of the rights secured to the individual by the Fifth or by the Sixth Amendment any more a privilege
17 or immunity of a citizen of the United States than are those secured by the Seventh? In none are they privileges
18 or immunities granted and belonging to the individual as a citizen of the United States, but they are secured to
19 all persons as against the Federal government, entirely irrespective of such citizenship. As the individual does
20 not enjoy them as a privilege of citizenship of the United States, therefore, when the Fourteenth Amendment
21 prohibits the abridgment by the states of those privileges or immunities which he enjoys as such citizen, it is not
22 correct or reasonable to say that it covers and extends to [176 U.S. 581, 596] certain rights which he does not
23 enjoy by reason of his citizenship, but simply because those rights exist in favor of all individuals as against
24 Federal governmental powers."
25 [[Maxwell v. Dow](#), 176 U.S. 581 (1900)]

26

27 "In [Truax v. Raich](#), *supra*, the people of the state of Arizona adopted an act, entitled 'An act to protect the [271
28 U.S. 500, 528] citizens of the United States in their employment against noncitizens of the United States,' and
29 provided that an employer of more than five workers at any one time in that state should not employ less than 80
30 per cent. qualified electors or native-born citizens, and that any employer who did so should be subject upon
31 conviction to the payment of a fine and imprisonment. It was held that such a law denied aliens an opportunity
32 of earning a livelihood and deprived them of their liberty without due process of law, and denied them the
33 equal protection of the laws. As against the Chinese merchants of the Philippines, we think the present law
34 which deprives them of something indispensable to the carrying on of their business, and is obviously intended
35 chiefly to affect them as distinguished from the rest of the community, is a denial to them of the equal protection
36 of the laws."
37 [[Yu Cong Eng v. Trinidad](#), 271 U.S. 500 (1926)]

- 38 3. He is a "[Non-resident non-person](#)" (Form #05.020) and a common law "[national](#)" but not a statutory "citizen" under [8 U.S.C. §1401](#) or [8 U.S.C. §1101\(a\)\(22\)\(A\)](#). He is NOT a statutory "U.S.[**] national" under [8 U.S.C. §1408](#), but rather
39 a "national" under [8 U.S.C. §1101\(a\)\(21\)](#). The reason this must be so is that a statutory "[citizen of the United States](#)"
40 (who are all born in and resident within exclusive federal jurisdiction under [8 U.S.C. §1401](#)) may not be classified as an
41 instrumentality of a foreign state under [28 U.S.C. 1332\(c\)](#) and (d). See our article entitled "[Why you are a 'national' or a](#)
42 '[state national](#)' and not a 'U.S. citizen'" for further details and evidence. Opposing party is demanded to rebut the evidence
43 and questions at the end or be estopped from challenging the issues raised therein in the future under "estoppel in pais":
44 <https://sedm.org/Forms/05-MemLaw/WhyANational.pdf>
45 4. He is not and cannot be a "[resident](#)" or a "citizen" or "inhabitant" of any earthly jurisdiction because all of these statuses
46 have in common a domicile within the forum. He cannot maintain these statuses without having a conflict of interest
47 and violating the first four Commandments of the [Ten Commandments](#) found in [Exodus 20](#). Heaven is his exclusive
48 legal "[domicile](#)", and his "permanent place of abode", and the source of ALL of our permanent protection and security.
49 He cannot and should not rely upon man's vain earthly laws as an idolatrous substitute for Gods sovereign laws found in
50 the Bible. Instead, only God's laws and the Common law, which is derived from God's law, are suitable protection for
51 his God-given rights.
52

53 "For I was ashamed to request of the king an escort of soldiers and horsemen to help us against the enemy on
54 the road, because we had spoken to the king, saying 'The hand of our God is upon all those for good who seek

1 Him, but His power and His wrath are against all those who forsake Him.' So we fasted and entreated our God
2 for this, and He answered our prayer."
3 [[Ezra 8:21-22](#), Bible, NKJV]

- 4 5. Affiant is a "Foreign Ambassador" and "Minister of a [Foreign State](#)" called Heaven. The U.S. Supreme Court said in
5 U.S. v. Wong Kim Ark below that "ministers of a foreign state" may not be statutory "citizens of the United States".

6 *"For our citizenship is in heaven [and not earth], from which we also eagerly wait for the Savior, the Lord Jesus
7 Christ"*
8 [[Philippians 3:20](#), Bible, NKJV]

10 *"And Mr. Justice Miller, delivering the opinion of the court [legislating from the bench, in this case], in analyzing
11 the first clause [of the [Fourteenth Amendment](#)], observed that "[**the phrase 'subject to the jurisdiction thereof
12 was intended to exclude from its operation children of ministers, consuls, and citizens or subjects of foreign
13 states, born within the United States."**](#)*
14 [[U.S. v. Wong Kim Ark, 169 U.S. 649](#), 18 S.Ct. 456; 42 L.Ed. 890 (1898)]

- 15 6. His dwelling, which is a "[temporary](#) and not [permanent](#) place of abode", is a "Foreign Embassy". He is a "transient
16 foreigner". To wit:

17 *"Transient foreigner. One who visits the country, without the intention of remaining."*
18 [Black's Law Dictionary, Sixth Edition, p. 1498]

19 Notice we didn't say "residence", because only "[residents](#)" (aliens) can have a "residence" under 26 C.F.R. §1.871-2(b).
20 Therefore, Affiant cannot be classified as a "citizen", a "resident" or an "inhabitant", all of which have as a prerequisite
21 domicile within the forum state. Since he has no earthly domicile, then he is ONLY a transient foreigner, just like his
22 Lawgiver and his God, who said of that same condition:

23 *"Then a certain scribe came and said to Him [Jesus], "Teacher, I will follow You wherever You go." And Jesus
24 said to him, "Foxes have holes and birds of the air have nests, but the Son of Man has nowhere to lay His head
25 [no domicile or home or permanent place of abode]."* [[Matt. 8:19-20](#), Bible, NKJV]

- 26 7. Affiant is protected from federal government persecution by [18 U.S.C. §112](#) and the [Foreign Sovereign Immunities Act
27 of 1976](#).
28 8. Affiant is not allowed under God's law to conduct "[commerce](#)" or "intercourse" with "the Beast" by sending to it his
29 money or receiving benefits we did not earn. Black's law dictionary defines "[commerce](#)" as "intercourse". The Bible
30 defines "the Beast" as the "kings of the earth"/political rulers in Rev. 19:19:

31 *"Commerce. ... [Intercourse](#) by way of trade and traffic between different peoples or states and the citizens
32 or inhabitants thereof, including not only the purchase, sale, and exchange of commodities, but also the
33 instrumentalities [governments] and agencies by which it is promoted and the means and appliances by which it
34 is carried on..."*
35 [Black's Law Dictionary, Sixth Edition, p. 269]

37 *"Come, I will show you the judgment of the great harlot [the atheist totalitarian democracy] who sits on many
38 waters [which are described as seas and multitudes of people in [Rev. 17:15](#)], with whom the kings of the earth
39 [political rulers of today] committed fornication [intercourse], and the inhabitants of the earth were made
40 drunk with the wine of her fornication [intercourse, usurious and harmful commerce]."*

41 *So he carried me away in the Spirit into the wilderness. And I saw a woman sitting on a scarlet beast which was
42 full of names of blasphemy, having seven heads and ten horns. The woman was arrayed in purple and scarlet,
43 and adorned with gold and precious stones and pearls, having in her hand a golden cup full of abominations and
44 the filthiness of her fornication [intercourse]. And on her forehead a name was written: MYSTERY, BABYLON
45 THE GREAT, THE MOTHER OF HARLOTS AND OF THE ABOMINATIONS OF THE EARTH.*

46 *I saw the woman, drunk with the blood of the saints and with the blood of the martyrs of Jesus. And when I saw
47 her, I marveled with great amazement."*
48 [[Rev. 17:1-6](#), Bible, NKJV]

49

1 *"And I saw the beast, the kings [heathen political rulers and the unbelieving democratic majorities who control*
2 *them] of the earth [controlled by Satan], and their armies, gathered together to make war against Him [God]*
3 *who sat on the horse and against His army."*
4 */Revelation 19:19, Bible, NKJV]*

5
6 The Bible calls this kind of commerce "fornication" and "adultery" and describes the fornicator called "Babylon the Great
7 Harlot" basically as a democracy instead of a Republic in [Revelation chapters 17 to 19](#). This is consistent with the
8 Foreign Sovereign Immunities Act found in [28 U.S.C. §1605\(a\)\(2\)](#), which says that those who conduct "commerce" with
9 the "United States" federal corporation within its legislative jurisdiction thereby surrender their sovereignty.
10 Participation in our corrupted tax system also fits the classification of "commerce" within the meaning of this
11 requirement. See: http://travel.state.gov/law/info/judicial/judicial_693.html.

- 12 9. Affiant has pursued the above status by the lawful exercise of his First Amendment right to freely associate as he sees
13 fit. That right includes the right to disassociate with all earthly political groups and to choose a legal domicile outside
14 of all of them. The right to associate implies the right to disassociate and to not be compelled to associate with any
15 political group, whether it be a state or a government or a nation.
- 16 10. Affiant has identified all government forms filed as filed under duress and not reflecting his true status, because the
17 recipients of the forms interfered with the submission of the forms by saying they wouldn't accept them unless filled out
18 in a certain way. Hence, Enclosures (1) and (2) are provided as mandatory attachments to all such government or tax
19 forms to ensure that my status is not misconstrued by the filtration of evidence by a judicial officer in such a way as to
20 benefit the de facto government.
- 21 11. Affiant has defined all terms on any government forms he might have submitted in the past, present, or future in such a
22 way that he is not connected with any status or obligation under federal law. Hence, "purposeful availment" that is
23 mandatory for a waiver of sovereign immunity is rendered impossible. See Enclosures (1) and (2).

24 Unless and until all de facto government actors instituting this unlawful tax enforcement respect *every* aspect of the
25 sovereignty of the Affiant as described above throughout every aspect of this proceeding, then Affiant asserts the existence
26 of illegal duress. The Affiant is forbidden by his First Amendment religious beliefs to bow down or worship any man or
27 tribunal that cannot demonstrate lawful authority direct from its sovereign Master, We The People.

28 *"You shall have no other gods [including judges, Kings, U.S. attorneys, or government] before Me. You shall*
29 *not make for yourself a carved image—any likeness of anything that is in heaven above, or that is in the earth*
30 *beneath, or that is in the water under the earth; you shall not bow down or serve them [whether it be in a court*
31 *or by taking a perjury oath]. For I, the Lord your God, am a jealous God, visiting the iniquity of the fathers upon*
32 *the children to the third and fourth generations of those who hate Me, but showing mercy to thousands, to those*
33 *who love Me and keep My commandments."*
34 *[Exodus 20:3-6, NKVJ]*

35 Affiant will not participate in any quasi-judicial or legal process that makes government into an unquestioned false god
36 possessing either supernatural or superior powers, and this enforcement action into a political "worship" service:

37 *"But there are many rulers [including judges and U.S. attorneys] in these days who call themselves "Christian",*
38 *who arrogantly assume that their power is limited by no one, not even by God, and they surround themselves with*
39 *flatterers [licensed attorneys, court-appointed "whore" experts] who adore them as gods upon earth. Not to*
40 *mention the many others who, out of fear or constraint, either believe, or appear to believe, that rulers ought to*
41 *be obeyed in all things, and by all men."*
42 *[Vindiciae Contra, First Question]*

43
44 *"For my own part, when I consider the cause of the many calamities that have afflicted Christendom lately, I am*
45 *reminded of the words of the prophet Hosea: "The princes of Judah were like those that remove a boundary. On*
46 *them I will pour out my wrath like water. Ephraim is oppressed, crushed in judgment, because he was determined*
47 *to follow the commandments of men." (Hosea 5:10-11) Here you see the sin of the rulers and people fully*
48 *displayed in these two verses. The rulers exceed their authority, not being content with that authority which the*
49 *almighty and all good God has given them, but seek to usurp that sovereignty which He has reserved to Himself*
50 *over all men. And not being content with absolute power over the lives and property of their subjects, these*
51 *tyrants seize for themselves the right to rule over their consciences as well, over which the authority belongs*
52 *to Jesus Christ alone. Holding the earth not great enough for their ambition, they want to climb and conquer*
53 *heaven itself. The people, on the other hand, follow the commandments of men when they yield to these rulers*
54 *who command that which is against the law of God. Thus, the people burn incense and adore these earthly*
55 *gods and, instead of resisting them (if they are able), they instead permit them to usurp the place of God,*
56 *apparently untroubled by their giving to Caesar that which belongs properly [and ONLY] to God"*
57 *[Vindiciae Contra, First Question. (Attributed to Philippe Duplessis-Mornay (1549-1623) and Hubert Languet*
58 *(1518-1581).]*

1 God commands me to resist such tyranny, which is an exercise of my First Amendment rights:

2 *"Preach the Word [of God, and Christian liberty]; be prepared in season and out of season; correct, rebuke and
3 encourage [public servants]—with great patience and careful instruction. For the time will come when men [in
4 politics, the legal profession, or the judiciary] will not put up with sound [legal] doctrine [such as that found
5 on the Family Guardian website]. Instead, to suit their own desires, they [our covetous public dis-servants]
6 will gather around them a great number of teachers [court-appointed "experts", "licensed" government
7 whores called attorneys and CPA's, and educators in government-run or subsidized public schools and liberal
8 universities] to say what their itching ears want to hear. They will turn their ears away from the truth and turn
9 aside to [government and legal-profession] myths. But you [the chosen of God and His servants must], keep
10 your head in all situations, endure hardship, do the work of an evangelist, discharge all the duties of your
11 ministry."*

12 *[2 Tim. 4:2-5, Bible, NKJV]*

13

14 *"Is this not the fast that I have chosen:
15 To loose the bonds of [government] wickedness,
16 To [lawfully] undo the heavy [tax] burdens,
17 To let the oppressed [federal tax prisoners] go free,
18 And that you break every yoke [contract with the Beast]?"
19 *[Isaiah 58:6, Bible, NKJV]**

20 Obedience to or worship of any political leader, judge, or U.S. attorney who refuses to respect the lawful limits of their
21 authority is SATAN worship:

22 *The Fall of Lucifer*

23 *"How you are fallen from heaven,
24 O Lucifer, son of the morning!
25 How you are cut down to the ground,
26 You who weakened the nations!
27 For you have said in your heart:*

28 *'I [Satan] will ascend into heaven,
29 I will exalt my throne [or my judgeship, or my public office] above the stars of God;
30 I will also sit on the mount of the congregation
31 On the farthest sides of the north;
32 I will ascend above the heights of the clouds,
33 I will be like the Most High [God].'
34 Yet you shall be brought down to Sheol,
35 To the lowest depths of the Pit.
36 "Those who see you will gaze at you,
37 And consider you, saying:*

38 *'Is this the [evil] man who made the earth tremble,
39 Who shook kingdoms,
40 Who made the world as a wilderness
41 And destroyed its cities [by corruption and malicious prosecution],
42 Who did not open the house of his [federal tax] prisoners?'*
43 *"All the kings of the nations,
44 All of them, sleep in glory,
45 Everyone in his own house;
46 But you are cast out of your grave
47 Like an abominable branch,
48 Like the garment of those who are slain,
49 Thrust through with a sword,
50 Who go down to the stones of the pit,
51 Like a corpse trodden underfoot.
52 You will not be joined with them in burial,
53 Because you have destroyed your land [with your iniquity]
54 And slain your [unborn] people [using abortion].
55 The brood of evildoers shall never be named.
56 Prepare slaughter for his [Satan's] children
57 Because of the iniquity of their fathers,
58 Lest they rise up and possess the land,
59 And fill the face of the world with cities [and courts, and judges, and corrupted governments]."
60 *[Isaiah 14:12-21, Bible, NKJV]**

1 **6. Legal Implications of sovereignty of Affiant**

2 The implications for the court of dealing with a foreign sovereign are that:

- 3 1. Under [F.R.C.P Rule 17\(b\)](#), the court may only enforce law from one of the following two sources:
4 1.1. From within the declared domicile of the sovereign. When this is done, it must notice said law under [Federal](#)
5 [Rule of Civil Procedure 44.1](#).
6 1.2. Arising from private law or contracts between the foreign sovereign and the government which create agency and
7 liability with a person within the exclusive legislative jurisdiction of the forum in question. These contracts must
8 be demonstrated in writing by the production of a signed document attesting to consent of the foreign sovereign.
9 2. If a court institutes compulsion of any kind not arising from any of the sources identified in item 1 above, then it is
10 instigating illegal duress. Any testimony, evidence, or signed documents produced in the presence of said duress
11 renders them inadmissible as evidence because compelled. Duress includes compulsion from the court to testify absent
12 any authenticated evidence on the record of the existence of any injury to any party. The Affiant reminds recipient that
13 statements of an attorney in a Complaint do not constitute "testimony" or evidence, and this is especially true when
14 they have not been signed under penalty of perjury as in the instant case. See *United States. v. Lovasco*:

15 "*Manifestly, [such statements by counsel] cannot be properly considered by us in the disposition of [a] case.*"
16 *Adickes v. Kress & Co., 398 U.S. 144, 157* -158, n. 16. While I do not question the good faith of Government
17 counsel, it is not the business of appellate courts to make decisions on the basis of unsworn matter not
18 incorporated in a formal record."

19 [*United States v. Lovasco, 431 U.S. 783 (1977)*]

- 20 3. Court may not cite any caselaw or precedent from within its own forum unless the case relates to a foreign sovereign
21 who was under similar conditions to that of the Affiant. Case law must originate from the same forum as the domicile
22 of the Affiant, or else incongruity would result between forum law and case law. That forum is the Kingdom of
23 Heaven, and the court is hereby give Judicial Notice pursuant to [Federal Rule of Evidence 201](#) of the foreign law that
24 applies in that place, which is summarized below:

25 [Laws of the Bible](#), Form #05.028
26 <http://sedm.org/Forms/FormIndex.htm>

- 27 4. Courts may not cite any federal statutory law against the Affiant, but may only apply the common law, which in turn is
28 based ONLY upon God's laws indicated above.
29 5. Must render the same [equal protection](#) to the foreign sovereign as it grants to all other litigants as required by the
30 Fourteenth Amendment.

31 **7. Sources of unlawful duress from the de facto government actors**

32 This section documents unlawful duress that impacts the credibility of all testimony and government forms I might have
33 submitted in the past, present, or future. It is provided to clarify the meaning of any statements made by me on any and all
34 government or tax forms submitted in the past, present, and future. Because of the duress indicated, I have provided the
35 following attached mandatory enclosures which are to be included by reference as part of any and every government form I
36 might have submitted in the past, present, and future, in order to render correct, accurate, and trustworthy everything else on
37 the government form.

- 38 1. Enclosure (1): Affidavit of Citizenship, Domicile, and Tax Status
39 2. Enclosure (2): Tax Form Attachment.

40 Once again, the above two forms are superseding and controlling over any and every government form I might have submitted
41 in the past, present, or future. All such forms were submitted under duress and hence are untrustworthy unless superseded
42 by the above two forms.

43 The opposite of "consent" is "duress", which is defined as follows in American Jurisprudence Legal Encyclopedia:

44 "*Under the modern view, any wrongful threat which actually puts the victim in such fear as to compel him to act
45 against his will constitutes duress.*"⁹

46 ⁹ *Gallon v. Lloyd-Thomas Co.* (CA8 Mo) 264 F.2d. 821, 2 F.R.Serv. 2d 231, 77 A.L.R.2d. 417 (fear of deportation); *Rizzi v. Fanelli* (Mun Ct App Dist Col) 63 A.2d. 872); *Fox v. Piercy*, 119 Utah 367, 227 P.2d. 763.

1
2

3 *An agreement [consent] obtained by duress, coercion, or intimidation is invalid, since the party coerced is not
4 exercising his free will, and the test is not so much the means by which the party is compelled to execute the
5 agreement as the state of mind induced.¹⁰ Duress, like fraud, rarely becomes material, except where a contract
6 or conveyance has been made which the maker wishes to avoid. As a general rule, duress renders the contract
7 or conveyance voidable, not void, at the option of the person coerced,¹¹ and it is susceptible of ratification. Like
8 other voidable contracts, it is valid until it is avoided by the person entitled to avoid it.¹² However, duress in the
9 form of physical compulsion, in which a party is caused to appear to assent when he has no intention of doing so,
10 is generally deemed to render the resulting purported contract void.¹³"*

[American Jurisprudence 2d, Duress, §21 (1999)]

12 Black's Law Dictionary also defines "duress" as follows:

13 ***duress.*** Any unlawful threat or coercion used by a person to induce another to act (or to refrain from acting) in
14 a manner he or she otherwise would not (or would). Subjecting person to improper pressure which overcomes
15 his will and coerces him to comply with demand to which he would not yield if acting as free agent. Head v.
16 Gadsden Civil Service Bd., Ala.Civ.App., 389 So.2d. 516, 519. Application of such pressure or constraint as
17 compels man to go against his will, and takes away his free agency, destroying power of refusing to comply with
18 unjust demands of another. Haumont v. Security State Bank, 220 Neb. 809, 374 N.W.2d 2,6.

19 [...]

20 A contract entered into under duress by physical compulsion is void. Also, if a party's manifestation of assent
21 to a contract is induced by an improper threat by the other party that leaves the victim no reasonable alternative,
22 the contract is voidable by the victim. Restatement, Second, Contracts §§174, 175.

23 As a defense to a civil action, it must be pleaded affirmatively. Fed.R.Civil P. 8(c).

24 As an affirmative defense in criminal law, one who, under the pressure of an unlawful threat from another human
25 being to harm him (or to harm a third person), commits what would otherwise be a crime may, under some
26 circumstances, be justified in doing what he did and thus not be guilty of the crime in question. See Model Penal
27 Code §2.09. See also Coercion; Economic duress; Extortion; Undue influence."

[Black's Law Dictionary, Sixth Edition, p. 504]

29 The following types of duress have been or will be attempted or instituted by either the Court, or the Opposing party in this
30 proceeding, which renders all testimony and actions by the Affiant as tainted and untrustworthy unless and until said duress
31 is removed by the Court:

- 32 1. I have been threatened by private parties who I do business with to either be denied service, being fired, or being
33 denied employment unless I:
 - 34 1.1. Use identifying numbers that are NOT mine, and which I am not eligible for.
 - 35 1.2. Fraudulently misuse government identifying numbers. 26 C.F.R. §301.6109-1 identifies cases where use of
36 identifying numbers are mandatory, and the only cases are where:
 - 37 1.2.1. One is a statutory "U.S. citizen" or "U.S. resident", both of which are public offices in the U.S. government
38 and statutory franchisees
 - 39 1.2.2. A nonresident alien individuals who are engaged in a "trade or business".
- 40 Therefore, ALL THREE instances described in this regulation where a number is required have in common that
41 they are public offices in the government and I AM NOT and do not consent to act in such a capacity.
- 42 1.3. Complete government tax forms in a way that I know are false, fraudulent, and perjurious.

¹⁰ Brown v. Pierce, 74 U.S. 205, 7 Wall. 205, 19 L.Ed. 134

¹¹ Barnette v. Wells Fargo Nevada Nat'l Bank, 270 U.S. 438, 70 L.Ed. 669, 46 S.Ct. 326 (holding that acts induced by duress which operate solely on the mind, and fall short of actual physical compulsion, are not void at law, but are voidable only, at the election of him whose acts were induced by it); Faske v. Gershman, 30 Misc.2d. 442, 215 N.Y.S.2d. 144; Glenney v. Crane (Tex Civ App Houston (1st Dist)) 352 S.W.2d. 773, writ ref n r e (May 16, 1962); Carroll v. Fetty, 121 W.Va. 215, 2 S.E.2d. 521, cert den 308 U.S. 571, 84 L.Ed. 479, 60 S.Ct. 85.

¹² Faske v. Gershman, 30 Misc.2d. 442, 215 N.Y.S.2d. 144; Heider v. Unicume, 142 Or. 416, 20 P.2d. 384; Glenney v. Crane (Tex Civ App Houston (1st Dist)) 352 S.W.2d. 773, writ ref n r e (May 16, 1962)

¹³ Restatement 2d, Contracts § 174, stating that if conduct that appears to be a manifestation of assent by a party who does not intend to engage in that conduct is physically compelled by duress, the conduct is not effective as a manifestation of assent.

1 Hence, if I told the truth on the CORRECT government forms or submitted my own created forms that told the truth
2 unambiguously, I would be unable to support myself or function commercially. I am therefore unlawfully compelled
3 by either the de facto government or its voluntary officers to commit perjury under penalty of perjury and misrepresent
4 my status as being entirely inconsistent with either the law or my true status. I am therefore a victim of criminal
5 witness tampering (18 U.S.C. §1512) and blackmail and the ONLY party who can remedy this is the government,
6 because if I do it, I might get fired. All tax withholding forms I might have submitted with any private third party are
7 therefore suspect and are superseded by this submission for ALL tax years. It is therefore my DUTY to inform you
8 that if inaccuracies or inconsistencies are found, they are the product of duress and ALL of the private parties I do
9 business with are the source of the duress and therefore the defendant in any civil or criminal action involving
10 information that is inconsistent with this submission and all attachments provided.

11 2. The IRS:

- 12 2.1. Refuses to accept or condone the forms I present.
13 2.2. Refuses to allow me to complete the forms in a way that would make them completely accurate.
14 2.3. Penalizes me for filling them out accurately.
15 2.4. Penalizes me for submitting forms that I create which tell the WHOLE and accurate truth.
16 2.5. Advises others to not accept accurate forms and threatens them if they accept them.
17 2.6. Refuses to accept MANDATORY attachments I provide with their forms in order to render the forms accurate.
18 2.7. Refuses to provide a “nontaxpayer” check box on their forms or to change the status of any numbers I use to that
19 of a “NONTAXPAYER identification number”. Hence, I am compelled to fraudulently admit that I am a
20 statutory “taxpayer” and a public officer in the U.S. government by even USING a “TAXPAYER identification
21 number”.

22 Therefore, I have been repeatedly, unlawfully, and criminally compelled under either civil penalty or threat of civil
23 penalty to complete government forms that I know contain knowingly false, misleading, and fraudulent information,
24 thus making me a victim of criminal witness tampering in violation of 18 U.S.C. §1512. All perjury statements
25 constitute “testimony of a witness”, and if the witness is threatened or penalized to render testimony in any particular
26 way, the testimony becomes inadmissible as evidence of a liability AND makes the institutor of the duress criminally
27 liable. Hence, this submission SUPERSEDES and is controlling over every other type of tax correspondence, because
28 NOT submitted under duress either directly from the IRS, or indirectly by an employer or financial institution through
29 denial of service or employment. In the presence of such duress, ALL my acts become those of the source of the
30 duress and not mine. Hence, if I send you a Form 56 indicating that the number associated with me is the
31 Commissioner of the IRS, it is because HIS OMISSIONS in preventing the violations of law documented herein make
32 me a victim of unlawful duress and make him rather than me the REAL party in interest as the duressor.

33 3. The IRS is NOT part of the de jure U.S. government and is misrepresenting its status as a government agency or
34 bureau. This is FRAUD. See:

Origins and Authority of the Internal Revenue Service, Form #05.005

<http://sedm.org/Forms/FormIndex.htm>

35 4. The IRS and the U.S. government continue to distribute knowingly false propaganda to the public intended to deceive
36 them about what the law requires, and the nature of their tax liability, and to even penalize people for not obeying it,
37 and yet their own website says that you cannot trust anything they write or publish. They have already been provided
38 corrected versions of these publications and yet REFUSE to correct them, to explain why they are wrong, or to even
39 take legal responsibility for the accuracy of such deceptive and fraudulent propaganda. It is completely hypocritical for
40 the IRS to penalize us for not obeying their propaganda, and at the same time to refuses to even sign such propaganda
41 under penalty of perjury like we do with our tax returns and thereby to take legal responsibility for its accuracy. See:
42 4.1. *Flawed Tax Arguments to Avoid*, Form #08.004
<http://sedm.org/Forms/FormIndex.htm>

43 4.2. *Rebutted Version of the IRS “The Truth About Frivolous Tax Arguments”*, Form #08.005
<http://sedm.org/Forms/FormIndex.htm>

44 4.3. *Rebutted Version of Congressional Research Service Report 97-59A: Frequently Asked Questions Concerning
45 the Federal Income Tax*, Form #08.006
<http://sedm.org/Forms/FormIndex.htm>

46 Based on the scurrilous abuse of LIES and propaganda and presumption, what the IRS administers essentially is public
47 policy that LOOKS like law, but is really just a private law franchise and a state sponsored religion. The nature of that
48 state sponsored religion, established in violation of the First Amendment, is exhaustively described in:

Socialism: The New American Civil Religion, Form #05.016

<http://sedm.org/Forms/FormIndex.htm>

49 5. The IRS and the federal courts routinely engage in unconstitutional and prejudicial presumptions about my status as a
50 “taxpayer” that represent a violation of due process of law, THEFT, and eminent domain over otherwise private

1 property. Hence, they are engaging in THEFT BY PRESUMPTION and this presumption is acting as the equivalent of
2 religious faith that is the foundation of their civil religion of socialism. "Belief" in a religious context is, after all, an
3 inference about something that is either not supported by legal evidence or is not required to be supported by legal
4 evidence. Presumption is being used as a substitute for religious faith, and judges have become priests who recruit new
5 parishioners to the church of socialism by PRESUMING that EVERYONE are public officers within their church
6 lawfully engaged in the "trade or business"/public officer kickback program and franchise. All the parishioners of this
7 church are, in fact, public officers and the church worships SATAN rather than God, because it disregards the
8 requirement for consent that is the foundation of all de jure, JUST government according to the Declaration of
9 Independence. 28 U.S.C. 2201(a) forbids courts from declaring you a "taxpayer" and yet, through deceit and
10 presumption, they do indirectly what they are forbidden from doing directly. See:

11 5.1. *Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017*

12 <http://sedm.org/Forms/FormIndex.htm>

13 5.2. *Requirement for Consent, Form #05.003*

14 <http://sedm.org/Forms/FormIndex.htm>

15 6. Government workers such as judges and DOJ personnel are illegally and unconstitutionally imputing the "force of law"
16 to that which is only in reality nothing more than an unconstitutional statutory presumption. The entire Internal
17 Revenue Code is identified in 1 U.S.C. §204 as "prima facie evidence" which means it is nothing more than a huge
18 statutory presumption. All presumptions that prejudice constitutional rights are impermissible and do not and cannot
19 have the "force of law".

20 *This court has held more than once that a statute creating a presumption which operates to deny a fair
21 opportunity to rebut it violates the due process clause of the Fourteenth Amendment. For example, Bailey v.
22 Alabama, 219 U.S. 219, 238, et seq., 31 S.Ct. 145; Manley v. Georgia, 279 U.S. 1, 5-6, 49 S.Ct. 215.*

23 *'It is apparent,' this court said in the Bailey Case (219 U.S. 239 , 31 S.Ct. 145, 151) 'that a
24 constitutional prohibition cannot be transgressed indirectly by the creation of a statutory
25 presumption any more than it can be violated by direct enactment. The power to create presumptions
26 is not a means of escape from constitutional restrictions.'*

27 *"If a legislative body is without power to enact as a rule of evidence a statute denying a litigant the right to prove
28 the facts of his case, certainly the power cannot be made to emerge by putting the enactment in the guise of a rule
29 of substantive law."*
30 *[Heiner v. Donnan, 285 U.S. 312 (1932)]*

31 _____
32 *"The power to create presumptions is not a means of escape from constitutional restrictions,"*
33 *[New York Times v. Sullivan, 376 U.S. 254 (1964)]*

34 _____
35 ***Prima facie evidence.** Evidence good and sufficient on its face. Such evidence as, in the judgment of the law,
36 is sufficient to establish a given fact, or the group or chain of facts constituting the party's claim or defense, and
37 which if not rebutted or contradicted, will remain sufficient. Evidence which, if unexplained or uncontradicted,
38 is sufficient to sustain a judgment in favor of the issue which it supports, but which may be contradicted by other
39 evidence. State v. Haremza, 213 Kan. 201, 515 P.2d. 1217, 1222.*

40 *That quantum of evidence that suffices for proof of a particular fact until the fact is contradicted by other
41 evidence; once a trier of fact is faced with conflicting evidence, it must weigh the prima facie evidence with all
42 the other probative evidence presented. Godesky v. Provo City Corp., Utah, 690 P.2d. 541, 547. Evidence which,
43 standing alone and unexplained, would maintain the proposition and warrant the conclusion to support which it
44 is introduced. An inference or presumption of law, affirmative or negative of a fact, in the absence of proof,
45 or until proof can be obtained or produced to overcome the inference. See also Presumptive evidence."
46 [Black's Law Dictionary, Sixth Edition, p. 1190]*

47 The only way that ANYTHING can acquire the "force of law" is consent, and I do not and never have given either my
48 express or tacit consent.

49 *Consensus facit legem.*

50 *Consent makes the law. A contract is a law between the parties, which can acquire force only by consent.*

51 *[Bouvier's Maxims of Law, 1856;*

52 *SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm>*

1 The ONLY form that consent can or may take is IN WRITING per the Legal Notice of Change in Domicile/Citizenship
2 and Divorce from the United States which I sent you certified mail. Judges are playing what I call the “hide the consent”
3 game so that they don’t have to admit that our entire system of law is based on “consent of the governed” as the
4 Declaration of Independence indicates. Nor are they respecting or protecting the right to NOT consent or NOT contract
5 with the government under the BOGUS “trade or business” franchise SCAM. Hence, they are a protection racket and a
6 predator, rather than a protector of my individual rights. For details on this HUGE scam, see:
7

8 6.1. *Reasonable Belief About Income Tax Liability*, Form #05.007
9 <http://sedm.org/Forms/FormIndex.htm>

10 6.2. *Requirement for Consent*, Form #05.003, Sections 10 through 13.7
11 <http://sedm.org/Forms/FormIndex.htm>

12 7. The federal courts refuse to enforce the same burden upon the government that they enforce when others sue the
13 government. This is a violation of equal protection of the law that is the foundation of the United States Constitution.
14

15 7.1. Whenever I sue the government, I have to produce a statutory, WRITTEN evidence of consent by the government
16 to be sued.

17 7.2. The U.S. Supreme Court has repeatedly held that the U.S. Government is a government of DELEGATED powers.
18 The people cannot delegate that which they individually do not also possess. Hence, the government needs MY
19 written consent to be sued or to be liable under one of THEIR civil franchises, and that consent must take the
20 form that I and not THEY prescribe.

21 7.3. The courts therefore refuse to enforce the EQUAL requirement on the part of the government to prove the
22 following:

23 7.3.1. That I consented IN WRITING to participate in a government franchise.

24 7.3.2. That the consent took the form that I prescribed and is not implied by conduct. This is the requirement of
25 the Legal Notice of Change in Domicile/Citizenship and Divorce from the United States that I sent you.

26 7.3.3. That I was not domiciled on land protected by the constitution at the time, and therefore could lawfully
27 alienate rights otherwise protected by the Constitution.

28 7.3.4. That definitions found in the I.R.C. such as “United States”, “State”, “employer”, “employee”, “taxpayer”,
29 “individual”, “person” EXPRESSLY include PRIVATE human beings who do not consent to participate in
30 the franchise that defines these terms. Under American jurisprudence, I am presumed INNOCENT until
31 proven GUILTY, which means that I am:

32 7.3.4.1. A nontaxpayer and a non-person.

33 7.3.4.2. Not engaged in a public office in the U.S. government.

34 7.3.4.3. Not engaged in a “trade or business” franchise as defined in [26 U.S.C. §7701\(a\)\(26\)](#).

35 7.3.4.4. Not domiciled on federal territory and therefore not subject to federal civil law.
36 . . . until someone proves with other than a hearsay information return that I lawfully consented IN WRITING
37 to assume those statuses and therefore exercise my right to contract and associate with an otherwise foreign
38 entity such as the U.S. government.

39 8. Both judges, government agents, and the IRS routinely abuse words of art in a criminal conspiracy to destroy the
40 separation of powers that is the foundation of the United States Constitution. They routinely violate the rules of
41 statutory construction and unconstitutionally enlarge their powers by adding things to the meaning of words that are
42 not there, and hence engage in the act of legislation in violation of the separation of powers doctrine. This includes the
43 definitions of “United States”, “State”, “income”, “trade or business”, “employer”, “individual”, etc. This kind of
44 malicious verbiage is exhaustively described in:

45 8.1. *Legal Deception, Propaganda, and Fraud*, Form #05.014
46 <http://sedm.org/Forms/FormIndex.htm>

47 8.2. *Rules of Presumption and Statutory Interpretation*, Litigation Tool #01.006
48 <http://sedm.org/Forms/FormIndex.htm>

49 9. Judges routinely help to cover-up evidence of government wrongdoing in tax collection by making cases before them
50 un-published if they reveal such evidence. This amounts to obstruction of justice, witness tampering, and criminal
51 conspiracy against private rights.

52 10. The statutes at [31 U.S.C. §321\(d\)](#) identify income taxes as “gifts”, and yet the IRS and corrupted Dept. of Justice
53 hypocritically Prosecute people for not giving “gifts” to the U.S. government under the authority of [26 U.S.C. §7203](#),
54 which doesn’t apply to income taxes at all. The concept of federalism prohibits the federal government from treating
55 taxes as anything other than gifts and in fact, the U.S. Supreme Court has declared that “taxes” are NOT a “debt”.
Hence, all federal criminal tax prosecutions for liabilities under Internal Revenue Code Subtitles A through C of the
I.R.C. are MASSIVE FRAUDS upon the public. See:

Legal Requirement to File Federal Income Tax Returns, Form #05.009

<http://sedm.org/Forms/FormIndex.htm>

- 1 11. The IRS has made a business or a franchise out of alienating rights protected by the Constitution and which the
 2 Declaration of Independence says are Unalienable, and without the express, informed, written consent of the person
 3 whose rights are alienated. This:
 4 11.1. Makes the public trust into a sham trust.
 5 11.2. Undermines the very purpose, the ONLY PURPOSE, of instituting government to being with. That purpose is to
 6 protect PRIVATE rights and PRIVATE property. The first step in that process is to keep it from being converted
 7 by the government into PUBLIC property through presumption, trickery, and false reports. If the government
 8 can't even protect you from their own THEFT, why the HELL would I want to become a customer of their
 9 "protection racket" called a "citizen" or a "resident" and hire them to protect me from anyone else. Hello?
 10 12. The IRS routinely and criminally bribes federal judges with kick-backs for prosecuting people for tax crimes. The
 11 bribes are paid under the authority of 5 U.S.C. §4502 through 4505. Bribery is a crime under 18 U.S.C. §§201, 208,
 12 210, and 211.
 13 13. IRS abuses information returns such as the IRS Forms W-2, 1098, 1099, 1042-S, etc. as a method to unlawfully elect
 14 otherwise private people into public office in the U.S. government. See and rebut:
 15 *The "Trade or Business" Scam*, Form #05.001
 16 <http://sedm.org/Forms/FormIndex.htm>
 17 14. The IRS on occasion maliciously and willfully refuses to process information return corrections that I send in such as
 18 this one.
 19 14.1. This makes them party to a criminal conspiracy and makes them an accessory after the fact to violations of 18
 20 U.S.C. §201, 108, 210, 211, and 912, among many others.
 21 14.2. This is a violation of equal protection of the law, because they also criminally prosecute everyone else BUT them
 22 for NOT filing federal income tax returns under 26 U.S.C. §7203. They need to prosecute THEMSELVES for
 23 not filing information return corrections BEFORE they prosecute anyone else.
 24 15. IRS refuses to recognize my unalienable right to contract or not contract, and to assume a status that I choose in
 25 relation to any third party including itself.
 26 15.1. IRS Refuses to recognize or provide remedies for those who are not statutory "taxpayers" per 26 U.S.C.
 27 §7701(a)(14). This causes a denial of equal protection of the law. They do this so that people are not reminded
 28 that income taxation is, in fact, voluntary, and that they can choose NOT to volunteer.
 29 15.2. IRS refuses to recognize and respect my right to NOT have a domicile in the statutory but not constitutional
 30 "United States", to be a "nonresident alien", to NOT be an "individual" or "person" under its private law
 31 franchise agreement codified in Internal Revenue Code Subtitles A through C. Being a "resident" amounts to
 32 more than just physical presence in a place, but rather CONSENT to be subject to the laws of that place, which I
 33 DO NOT give and have not given indirectly. If you disagree, please provide the proof that I consented IN
 34 WRITING in the form I and not you prescribe.
 35 15.3. IRS refuses to provide forms and checkboxes on existing forms for those who are NOT "taxpayers" per 26 U.S.C.
 36 §7701(a)(14). Such entities would include "nonresident aliens" who are not "individuals" or "persons" and who
 37 are not engaged in the "trade or business" excise taxable franchise.
 38 15.4. IRS tells third parties and my business associates that I'm not allowed to declare the status indicated herein and
 39 not allowed to provide more accurate forms describing my status, and/or tries to penalize either me or them for
 40 declaring or enforcing said status. This compels me to engage in perjury under penalty of perjury against my
 41 will.
 42 For details, see and rebut:
 43 *Your Exclusive Right to Declare or Establish Your Civil Status*, Form #13.008
 44 <http://sedm.org/Forms/FormIndex.htm>
 45 16. IRS condones and encourages the CRIMINAL filing of knowingly false and fraudulent information returns by third
 46 parties against those not lawfully occupying public office in the U.S. Government and not lawfully engaged in a "trade
 47 or business" as defined in [26 U.S.C. §7701](#)(a)(26). They:
 48 16.1. Refuse to define what a "trade or business" is on their website and to impute ONLY the statutory definition found
 49 in [26 U.S.C. §7701](#)(a)(26) interpreted consistent with the rules of statutory construction. See:
 50 16.2. They refuse to take responsibility for the accuracy of their own publications and the content of their entire
 51 website, and yet hypocritically penalize me thousands of dollars if anything I submit is inaccurate. Their own
 52 IRM says you can't trust ANYTHING they write or publish. See and rebut:
 53 *Reasonable Belief About Income Tax Liability*, Form #05.007
 54 <http://sedm.org/Forms/FormIndex.htm>
 55 17. The IRS routinely attempts to illegally penalize nonresidents outside their jurisdiction who are protected by the USA
 56 Constitution and hence, engage in unconstitutional "bills of attainder". See:

Why Penalties are Illegal for Anything but Government Franchisees, Employees, Contractors, and Agents, Form #05.010
<http://sedm.org/Forms/FormIndex.htm>

- 1 18. The de facto U.S. government refuses its constitutional duty to mint REAL, lawful money, or to even define WHAT
2 the current “dollar” is. Paper money counterfeited by the government has become the equivalent of corporate tokens
3 for use by slaves in conducting commerce at the company owned store. It has become the equivalent of a permission
4 slip to even EXIST. Those slaves who rattle their cage and clamor for REAL money are persecuted. The present
5 currency in use is NOT money, and its value not only isn’t legally defined, but CAN’T be defined. It is for use ONLY
6 INTERNAL to the government and not approved for use by the private public. The phrase on the FRAUDULENT
7 bills that says “This note is legal tender for all debts, public and private” is FRAUD. That language is nowhere to be
8 found in current law but past law used to say it. Hence, it is ONLY for public use because the only thing a real de jure
9 government has ever been able to regulate or control civilly are public offices and government instrumentalities. As
10 held by the U.S. Supreme Court, it is repugnant to the Constitution, in fact, for the government to regulate, tax, or
11 burden private conduct.
- 12 18.1. This corruption of the money system is being done in the name of a continuing national emergency and if that
13 national emergency is not ended, the entire world will plunge into international chaos because of the fiat currency
14 system that the United States has unlawfully and unconstitutionally established.
- 15 18.2. The corruption continues because it authorizes essentially unlimited COUNTERFEITING of money. Hence,
16 counterfeiting has been legalized for the government, but is a crime for everyone else in violation of the equal
17 protection clauses of the United States Constitution. The Federal Reserve, in fact, is a “counterfeiting franchise”,
18 and that ability to counterfeit is being used to subjugate the sovereign states of the Union, cause them to waive
19 sovereign immunity, and to destroy the separation of powers that is the foundation of the United States
20 Constitution.
- 21 18.3. The IRS has become nothing more than the regulator of the fiat currency supply. And because they collect from
22 you, then YOUR LABOR is the only surety to maintain the value of fiat currency counterfeited by a criminal de
23 facto government.
- 24 18.4. The federal debt that brings the counterfeited money into circulation makes those who are surety for it’s into
25 PEONS, in violation of the Thirteenth Amendment. Now bend over and go back to your cage, SLAVE. A peon
26 is anyone who is compelled into slavery to pay off a debt, and the tax liability that retires the counterfeited
27 currency from circulation is the debt.
- 28 18.5. Banks enfranchised to the Federal Reserve counterfeiting franchise now function as the equivalent of government
29 public office recruiters by unlawfully compelling the use of Social Security Numbers and Taxpayer Identification
30 Numbers in opening accounts. This causes otherwise private citizens to be compelled to work for Uncle Sam for
31 free and to become an involuntary surety and insurance company that pays for their “bailouts” when they make
32 bad investments. How’s THAT for “customer service”? See:

Why It is Illegal for Me to Request or Use a “Taxpayer Identification Number”, Form #04.205
<http://sedm.org/Forms/FormIndex.htm>

33 For exhaustive proof of the above, see:

The Money Scam, Form #05.042
<http://sedm.org/Forms/FormIndex.htm>

- 34 19. The Legislative Branch has unconstitutionally delegated its taxing powers to another branch of the government.
35 Namely to the Executive Branch, which is where the IRS at least CLAIMS that it is. If taxation and representation can
36 ever be said to simultaneously exist, they MUST exist in the SAME physical person, which would be the House of
37 Representatives. The reason the House of Representatives must both LAY and COLLECT these taxes is because they
38 are the ones, the ONLY ones, who can represent the PEOPLE. That same house of representatives is where all
39 spending bills must originate. Hence, THE PEOPLE control both the spending and the collection of the monies that
40 fund the government. That is also why members of the House of Representatives are elected every TWO years instead
41 of every SIX years: Because if they get too greedy, we can THROW OUT the bastards. Right now, congress
42 hypocritically blames tax collection abuses on a private debt collection corporation that is not even part of the
43 government and never has been part of the government: The IRS.
- 44 20. The present so-called “government” called the “United States”, is NOT, in fact, a government in any sense of the word,
45 but a gigantic corporate monopoly in which all “citizens, residents, and inhabitants” are really treated as nothing more
46 than officers of the corporation and/or statutory “employees” under 5 U.S.C. §2105 engaged in the “trade or business”
47 franchise. See:
48 20.1. *De Facto Government Scam*, Form #05.043
<http://sedm.org/Forms/FormIndex.htm>
49 20.2. *Corporatization and Privatization of the Government*, Form #05.024

- 2 The content of this section barely even scratches the surface of this HUGE illegal tax enforcement scam. The following book
3 shall constitute my “jury entertainment package” if you want to discuss the HUGE criminal cabal being perpetrated by a
4 protection racket fraudulently masquerading as a de jure “government”:

The Great IRS Hoax, Form #11.302

DIRECT LINK: <http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm>

FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>

5 **8. Official Criminal Complaint Relating to False and/or Fraudulent Information Returns**

- 6 This submission shall constitute a criminal complaint against all of the false information returns to which it refers under the
7 authority of:

- 8 1. 18 U.S.C. §654: Officer or Employee of United States converting property of another. By submitting the false
9 information return containing an unauthorized and false federal identifying number, the submitter is involuntarily
10 connecting my PRIVATE property to a “public use” by connecting it to a federal franchise called a “trade or business”.
11 My PRIVATE property is thus being involuntarily converted to “private property donated to a public use to procure the
12 benefits of a federal franchise”. 20 C.F.R. §422.103(d) says the Social Security Number belongs to the government. It
13 is unlawful to connect my private property to public property without my consent, and no third party can convey that
14 consent on my behalf, nor can or will my silence be permitted to pass as consent or acquiescence in this case.

15 *“Men are endowed by their Creator with certain unalienable rights, - ‘life, liberty, and the pursuit of happiness;’
16 and to ‘secure,’ not grant or create, these rights, governments are instituted. That property [or income] which a
17 man has honestly acquired he retains full control of, subject to these limitations: First, that he shall not use it
18 to his neighbor’s injury, and that does not mean that he must use it for his neighbor’s benefit; second, that
19 if he devotes it to a public use, he gives to the public a right to control that
20 use; and third, that whenever the public needs require, the public may take it upon payment of due
21 compensation.
22 [Budd v. People of State of New York, 143 U.S. 517 (1892)]*

- 23 2. 18 U.S.C. §1028(a)(7): Fraud and related activity in connection with identification documents, authentication features,
24 and information. The submitters of the information returns are kidnapping my identity and moving it to the District of
25 Columbia pursuant to 26 U.S.C. §7701(a)(39) and 26 U.S.C. §7408(d) by connecting me to “public property” called a
26 Social Security Number and Social Security Card (see 20 C.F.R. §422.103(d)) or a Taxpayer Identification Number
27 and making me into a “public officer” without my consent who is a transferee and fiduciary over this property. This
28 destroys the separation of powers doctrine and assimilates me involuntarily into a federal corporate franchise called the
29 “United States” in violation of the Thirteenth Amendment prohibition of involuntary servitude.
30 3. 26 U.S.C. §7206: Fraud and false statements. Each false information return constitutes one count of false statements.
31 That statement is also fraudulent because the submitter of these false returns has been notified that they are false and
32 violate the requirements found in 26 U.S.C. §6041.
33 4. 26 U.S.C. §7207: Fraudulent returns, statements, or other documents. An “information return” constitutes a “return”
34 for the purposes of this provision pursuant to 26 U.S.C. §6213(g)(1) and 26 U.S.C. §6103(b)(1). Each false
35 information return constitutes “one count of a fraudulent return, statement, or other document”.
36 5. 18 U.S.C. §912: Impersonating an Officer or employee of the United States. Pursuant to 26 U.S.C. §6041(a),
37 information returns may only be submitted for payments connected with a “trade or business”, which 26 U.S.C.
38 §7701(a)(26) defines as “the functions of a public office”. Therefore, everyone not in fact engaged in a “public office”
39 within the United States government and who has false information returns submitted against them is impersonating an
40 “officer or employee of the United States”. Unless and until Congress passes a statute specifically authorizing the
41 “public offices” that are the subject of the tax within states of the Union as mandated by 4 U.S.C. §72, then the alleged
42 “public office” called “taxpayer” cannot lawfully be exercised within the exclusive jurisdiction of any state and will
43 never be anything but a criminal impersonation of a public officer.
44 6. 42 U.S.C. §1983: Deprivation of rights. While acting as an “employer” engaged in a “trade or business” and a “public
45 office”, said “employer” is acting as a quasi-government capacity and is personally liable for all actions which deprive
46 me of constitutional rights, including the right to not be compelled to engage in involuntary servitude as a fellow
47 “public officer”.

- 1 7. [42 U.S.C. §1994](#): Peonage abolished. Participation in the federal income tax makes a person a trustee, fiduciary,
 2 “public officer”, and ”“taxpayer” who becomes a peon to pay off endless mountains of debt incurred in the
 3 irresponsible exercise of Congress’ spending power to pay for things that I believe are injurious to me personally and
 4 unnecessary.
 5 8. [18 U.S.C. §1956](#): Laundering monetary instruments. All tax withholding in connection with the information returns
 6 constitute proceeds of unlawful activity. The withheld amounts are stolen property, and they constitute monetary
 7 instruments or money. Each separate act of withholding for each paycheck constitutes one count of money laundering
 8 against the payroll clerk who performed it.
 9 9. [18 U.S.C. §1589\(2\)](#) Forced labor. Paragraph (2) of this statute provides that if anyone is threatened with “serious
 10 harm” if they do not engage in voluntary labor and services for another, including the United States government, then
 11 they are being subjected to “forced labor”. The serious harm in this case is the threat of either not being hired or being
 12 fired if I do not consent:
 13 9.1. To have information returns submitted against me that I know are false and fraudulent. These information returns
 14 are used as a basis to create debt obligations such as tax assessments which involuntarily put me into servitude to
 15 the United States government.

16 *“The constitutionality and scope of sections 1990 and 5526 present the first questions for our consideration.
 17 They prohibit peonage. What is peonage? It may be defined as a state or condition of compulsory service,
 18 based upon the indebtedness of the peon to the master. The basal fact is indebtedness. As said by Judge
 19 Benedict, delivering the opinion in Jaremillo v. Romero, 1 N.Mex. 190, 194: ‘One fact existed universally; all
 20 were indebted to their masters. This was the cord by which they seemed bound to their masters’ service.’ Upon
 21 this is based a condition of compulsory service. Peonage is sometimes classified as voluntary or involuntary,
 22 but this implies simply a difference in the mode of origin, but not in the character of the servitude. The one
 23 exists where the debtor voluntarily contracts to enter the service of his creditor. The other is forced upon the
 24 debtor by some provision of law. But peonage, however created, is compulsory service, involuntary servitude.
 25 The peon can release himself therefrom, it is true, by the payment of the debt, but otherwise the service is
 26 enforced. A clear distinction exists between peonage and the voluntary performance of labor or rendering of
 27 services in payment of a debt. In the latter case the debtor, though contracting to pay his indebtedness by labor
 28 or service, and subject like any other contractor to an action for damages for breach of that contract, can elect
 29 at any time to break it, and no law or force compels performance or continuance of the service.”*
 30 [Clyatt v. U.S., 197 U.S. 207 (1905)]

31 *“That it does not conflict with the Thirteenth Amendment, which abolished slavery and involuntary servitude,
 32 except as a punishment for crime, is too clear for argument. Slavery implies involuntary servitude—a state of
 33 bondage; the ownership of mankind as a chattel, or at least the control of the labor and services of one man for
 34 the benefit of another, and the absence of a legal right to the disposal of his own person, property, and services
 35 [in their entirety]. This amendment was said in the Slaughter House Cases, 16 Wall, 36, to have been intended
 36 primarily to abolish slavery, as it had been previously known in this country, and that it equally forbade Mexican
 37 peonage or the Chinese coolie trade, when they amounted to slavery or involuntary servitude and that the use of
 38 the word ‘servitude’ was intended to prohibit the use of all forms of involuntary slavery, of whatever class or
 39 name.”*
 40 [Plessy v. Ferguson, 163 U.S. 537, 542 (1896)]

- 41 9.2. To provide a Social Security Number for use in filling out said information returns and doing tax withholding.
 42 This is a violation of [42 U.S.C. §408\(a\)\(8\)](#), which provides that it is a crime to compel use or disclosure of an
 43 SSN, and I never gave my consent to use or disclose such a number.
 44 Consequently, each instance of false information return also constitutes one count of forced labor pursuant to [18 U.S.C.](#)
 45 [§1589\(2\)](#).

WARNING: If you do NOT do something about these crimes which have been reported to you, then you, the recipient, become personally liable for misprision of felony in violation of [18 U.S.C. §4](#) and become an accessory after the fact in violation of [18 U.S.C. §3](#). Please therefore keep me continuously apprised of your progress in prosecuting the criminal infractions described herein.

46 9. Petition to remove duress

- 47 Unless and until ALL forms of duress identified in this section are completely eliminated, it is entirely impossible to lawfully
 48 collect, enforce, or comply with any provision of the Internal Revenue Code. It is a maxim of law that the law cannot require
 49 an impossibility, and therefore, we must not be talking about law, but public policy disguised to LOOK like law.

To lay, with one hand, the power of the government on the property of the citizen, and with the other to bestow it upon favored individuals to aid private enterprises and build up private fortunes, is none the less a robbery because it is done under the forms of law and is called taxation. This is not legislation. It is a decree under legislative forms.

Nor is it taxation. 'A tax,' says Webster's Dictionary, 'is a rate or sum of money assessed on the person or property of a citizen by government for the use of the nation or State.' 'Taxes are burdens or charges imposed by the Legislature upon persons or property to raise money for public purposes.' Cooley, *Const. Lim.*, 479.

*Coulter, J., in Northern Liberties v. St. John's Church, 13 Pa.St., 104 says, very forcibly, 'I think the common mind has everywhere taken in the understanding that taxes are a public imposition, levied by authority of the government for the purposes of carrying on the government in all its machinery and operations—that they are imposed for a public purpose.' See, also Pray v. Northern Liberties, 31 Pa.St., 69; Matter of Mayor of N.Y., 11 Johns., 77; Camden v. Allen, 2 Dutch., 398; Sharpless v. Mayor, *supra*; Hanson v. Vernon, 27 Ia., 47; Whiting v. Fond du Lac, *supra*."*

[*Loan Association v. Topeka*, 20 Wall. 655 (1874)]

"A tax, in the general understanding of the term and as used in the constitution, signifies an exaction for the support of the government. The word has never thought to connote the expropriation of money from one group for the benefit of another."

[*U.S. v. Butler, 297 U.S. 1 (1936)*]

10. Affirmation

I declare under penalty of perjury from without the “United States” and the “State of _____ (state name)”, and from within the Republic of _____ (state name) under 28 U.S.C. §1746(1) that the foregoing facts and all Exhibits are true, correct, and complete to the best of my knowledge and ability, but only when litigated in a state (not federal) Court with a jury trial and with all of the law and facts and evidence mentioned or referred to in this letter admitted into evidence for the jury to read and consider. None of the jurists of the judges or witnesses may be “taxpayers”, “U.S. citizens” under 8 U.S.C. §1401, or in receipt of federal or state benefits derived from income taxes, in order to ensure that the trial is completely impartial.

Constitutionally,

American National, Nonresident alien not engaged in a "trade or business"
All rights reserved without prejudice, U.C.C. 1-308 and its predecessor, U.C.C. §1-207

NOTARY PUBLIC'S JURAT

1 BEFORE ME, the undersigned authority, a Notary Public, of the County of _____, Republic of
2 _____ (statename), this _____ day of _____, 20____,
3 _____, the above signed did appear and was identified by (circle one):
4 driver's license/passport/other and who, upon first being duly sworn and/or affirmed, deposes and says that the aforesaid
5 asseveration is true to the best of his/her knowledge and belief.

6 WITNESS my hand and official seal:

7

8

9

10

11 /s/ _____ SEAL
12 Notary Public

13 My Commission Expires On:

1 **11. ENCLOSURE 1: AFFIDAVIT OF CITIZENSHIP, DOMICILE, AND TAX STATUS**

2 This attachment is submitted as an attachment to all government forms, including tax forms, submitted to any and every third
3 party in the past, present, and future in the context of the Affiant. Those accepting said government forms maliciously
4 interfered with the filing of this form as an attachment to the government form they demanded, as indicated earlier in section
5 7. Therefore, this attachment shall form a MANDATORY addition to all such forms submitted to ensure that my status is
6 not misrepresented as a result of the illegal witness tampering instituted by these third parties. Even if the third party
7 government form submissions I made under duress do not say so, the following language therefore MUST be presumed above
8 my signature on all such forms:

9 *"This submission is not valid, not verified under penalty of perjury, false, fraudulent, and untrustworthy unless
10 the attached Affidavit of Citizenship, Domicile, and Tax Status and all other enclosures are included and attached
11 and admitted as evidence in any legal proceeding or controversy arising from this submission."*

1 **12. ENCLOSURE 2: TAX FORM ATTACHMENT**

2 This attachment is submitted as an attachment to all tax forms submitted to any and every third party in the past, present, and
3 future in the context of the Affiant. Those accepting said tax forms maliciously interfered with the filing of this form as an
4 attachment to the tax form they demanded, as indicated earlier in section 7. Therefore, this attachment shall form a
5 MANDATORY addition to all such forms submitted to ensure that my status is not misrepresented as a result of the illegal
6 witness tampering instituted by these third parties. Even if the third party tax form submissions I made under duress do not
7 say so, the following language therefore MUST be presumed above my signature on all such forms:

8 *"This submission is not valid, not verified under penalty of perjury, false, fraudulent, and untrustworthy unless
9 the attached Tax Form Attachment and all other enclosures are included and attached and admitted as evidence
10 in any legal proceeding or controversy arising from this submission."*